

CHILD NUTRITION PROGRAMS



FINANCIAL MANAGEMENT HANDBOOK 2021

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CHILD NUTRITION PROGRAMS FINANCIAL MANAGEMENT HANDBOOK

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INTRODUCTION

What is the purpose of a Financial Management System?

The purpose of this system is to provide Child Nutrition Directors and Food Service Managers with a financial management tool to aid in decision making and to improve program quality and efficiency. It is important to remember that any improvements in efficiency should not compromise the high-quality standards for food and acceptance. Improvements in efficiency should not sacrifice the quality of the program.

Why is a Financial Management System necessary?

School foodservice professionals face growing pressures to operate school foodservice programs with increased efficiency, and directors are expected to conduct the school foodservice program as a self-supporting unit. Directors and managers are under a great deal of pressure to operate a high-quality food service operation with minimal resources. Success depends upon the ability to meet the needs of the students, improve quality, and reduce expenditures.

Why is a standard necessary within a Financial Management System?

The goal of a Financial Management System is to provide reliable information to the user in order that decisions might be made confidently. The standards set forth in this Financial Management Systems provide uniformity, accurate comparison and valid and reliable benchmarking.

- Uniformity – all data is recorded the same way each time so that the results may be compared from one accounting period to the next, one budget year to the next, or among schools or even districts.
- Accurate comparison – the ability to compare like items or like facilities (apples to apples) will provide credible information.
- Valid and reliable benchmarking – school districts can make a comparison of their data to that of recognized best practices facilities/districts.

How does a Financial Management System relate to the budget?

Budgeting is an invaluable tool for both planning and evaluation. The budget forecasts the amount of revenue that will be available and how it will be allocated for expenditures, thus providing one method of controlling operations and activities as they occur. Budgets will be planned for each FNS program operated. i.e., National School Lunch Program, School Breakfast Program, and After School Snack Program, Seamless Summer Option, Fresh Fruit and Vegetable Program, Summer Food Service Program, and Child and Adult Care Food Program.

Why should you use the Financial Management System?

- A uniform system establishes standardized formats and account classifications to guide in the preparation and presentation of financial statements.
- Standardization permits internal and external users to compare the financial position and operational performance of a program to others with similar characteristics.
- The model provides a system that can be adapted quickly to the needs and requirements of an individual program.
- Use over a period of time can generate statistics that will assist you in identifying trends and setting priorities for strategic planning by programs and the profession.

The success of a school food service operation of the USDA Child Nutrition Programs is dependent upon good management practices. There are many management tools that can be used to achieve these desired management practices and obtain various types of management information. Financial management is using numbers, calculations and information to help directors maximize the use of all of the resources available to them. As resources become more limited and the competition for funds increases at the national, state and local level, it is imperative that all Child Nutrition Programs manage all

resources (food, nonfood, labor, and money) efficiently. All programs must operate on a sound financial basis. Programs that survive will be programs that are carefully managed!

A critical key to effective management is to establish standards or norms for each area of the Child Nutrition Programs and to evaluate the programs based on these standards. Immediate feedback to schools comparing the actual performance with the expected performance is an excellent way to assist managers and their staff in knowing what is expected of them.

School Food Authorities (SFAs) are required to manage the resources of the Child Nutrition Programs to provide maximum benefits to students. Financial management requirements include:

- Operating as a non-profit school foodservice.
- Limiting net cash resources to an amount not to exceed three months' average expenditures.
- Maintaining a financial management system approved by the SDE to account for all revenues and expenditures.

This handbook is designed to assist the Alabama Child Nutrition Program Directors, accountants and bookkeepers in evaluating their financial management procedures. This handbook is intended to give the directors tools for evaluating the financial condition of their programs and identify the effectiveness, efficiency and productivity of individual schools and the program as a whole. Procedures that were sufficient in the 90's may not meet today's needs. In order to keep pace with technology and new information and the competition for scarce resources, each management system should be evaluated on a regular basis.

CNP Financial Management will build upon the original handbook issued for previous years and incorporate financial management tools developed with the Institute of Child Nutrition (ICN). The additional information focuses on such issues as implementing consistent coding of CNP financial transactions and offering many other tools for effectively measuring local programs for financial results. All samples, types of reports, issued memos, etc., are included in attachments. As new guidance is issued or revised, the user should add or replace the attachments for easy reference. It is crucial that all local school systems record their CNP financial transactions in a consistent manner in order for the SDE to be able to utilize the data. This handbook will also provide quick and easy tools for measuring productivity and performance from a financial as well as programmatic basis.

Many CNP Directors may lament over the finances and experience frustration because they are not "accountants." This handbook is not designed to make CNP Program Directors into accountants but to learn more about financial management of their school foodservice operations.

STEPS TO EFFECTIVE FINANCIAL MANAGEMENT

In order to be an effective director of the Child Nutrition Program and make appropriate financial decisions, the director must learn the basics. The steps or progression of learning CNP financial management include:

- 1. What is the SDE Accounting System?**
- 2. How transactions are recorded.**
- 3. How the accounting reports and printout present the financial results and position of the CNP.**
- 4. How to interpret the accounting reports.**
- 5. The types of revenue and expenditures of the CNP.**
- 6. How to measure the CNP's productivity and efficiency.**
- 7. How to Budget and "Stick" to it.**

SECTION I: UNDERSTANDING THE SDE ACCOUNTING SYSTEM

Interpreting the Codes

The SDE's Financial Management System is uniform for all schools in Alabama. A 27-digit accounting code is used to identify each transaction and to provide uniformity of accounting and reporting information. The accounting codes also allow comparisons between school systems.

Accounting System Components and Definitions:

1 2 3 4 5 6 7 8 9
-- / / _ _ _ / _ _ _ / _ _ _ / / / _ _ _ / _ _ _
General Ledger and Special Reporting Codes

1. **Fund Type & Account group (2 digits)** — fund types and two account groups. USDA programs are designated as Fund Type 12 (Special Revenue Fund).
2. **Account Type (1 digit)** — used to designate five (5) major account types: (Assets - 1, Liabilities - 2, Fund Equity - 3, Revenues - 4, Expenditures - 5).
3. **Account Code (Function) (4 digits)** — used to designate balance sheet (assets, liabilities, and fund equity), revenue and expenditure accounts. For example, Cash (0110-0119), Investments (0120-0129), Receivables (0130-1239), Inventories (0140-0149), Other Assets (0150-0159).
4. **Object (3 digits)** — used to classify in detail the services or USDA donated foods bought or purchased. For example, Food Service Director 117, Manager 115, Food Service Assistants 109, Garbage Removal 348, Telephone 361.
5. **Cost Center (4 digits)** — code for each Cost Center is determined by the School System. You should check with the person responsible in your system to obtain the information for your school system. For example, each school and the Food Service central office is given a different number. The central office may be 0010, one high school may be 0031, another 0032, and the elementary school 0040.
6. **Fund Source (4 digits)** — identifies the sources of the money. Funds received from USDA-Food and Nutrition are coded 5100-5199, School Lunch Section 11 (5110), School Lunch Section 4 (5120), School Breakfast (5130), Commodities / USDA Foods (5160). **However, use 5101 as default except for 5170 for Summer Food Service sponsors. Use 5199 as CACFP fund source.**
7. **Appropriation year (1 digit)** — used to route activities to specific funding years.
8. **Program (4 digits)** — code for a plan of activities and procedures designed to accomplish a pre-determined set of objectives. **CNP uses 8420 only.**
9. **Special Use (4 digits)** — can be used to determine a greater breakdown for any of the other codes.

On most reports you will also see a code similar to the example shown below:

FUND-C-FUNC-OBJ-CCTR-SFND-PROG-USER

EX: 12-1-0110-000-0035-5101-0-0000-0000

The complete code can be found in *Financial Planning, Budgeting, and Reporting System for Alabama Public Schools, Board of Education, Chart of Accounts*. Using the information above and the codes from the chart of accounts, you can read the information on financial summaries. The Accounting Manual can be found on the SDE web site: www.alsde.edu, go to Department Offices, LEA Accounting, and Accounting Manual.

MOST COMMON ACCOUNTING CODES FOR CNP

(Not all inclusive, most commonly used)

ASSETS

CASH IN BANK	0111
CHANGE CASH	0115
CASH SHORT OR (over)	0118
INVESTMENTS (Current)	0121
ACCOUNTS RECEIVABLE	0131
INTERFUND RECEIVABLE	0133
INTERGOVERNMENTAL RECEIVABLE	0134
RETURNED CHECK RECEIVABLE	0137
INVENTORIES-MATERIALS & SUPPLIES	0141
INVENTORIES- FOOD	0143

LIABILITIES

SALARIES-FRINGS PAYABLE	0211-0249
ACCOUNTS PAYABLE	0251
INTERFUND PAYABLE	0261
DEFERRED REVENUE	0271

FUND EQUITY

RESERVED FOR ENCUMBRANCES	0341
RESERVED FOR INVENTORIES	0342
UNRESERVED FUND BALANCE`	0350
ENCUMBRANCE OFFSET	0358
ADJUSTMENTS TO BEGINNING BALANCE	0360

REVENUE CODES

FEDERAL SOURCES:

USDA: SCHOOL LUNCH	5110
SCHOOL LUNCH PROGRAM-SECTION 4	5120
AFTER SCHOOL SNACK	5125
SCHOOL BREAKFAST	5130
SEVERE NEED BREAKFAST	5135
SCHOOL BREAKFAST PROGRAM-START UP GRANTS	5140
USDA DONATED FOODS (COMMODITIES)	5160
CNP REBATES USDA DONATED FOOD	5161
REBATE FOR USDA FOODS (HAULING)/SAE	
SUMMER FOOD SERVICE	5170
WELLNESS-WELLNESS	5191
FRESH FRUIT AND VEGETABLE PROGRAM	5192
HEALTHIER US SCHOOL CHALLENGE	5193
EQUIPMENT GRANT	5194
CHILD & ADULT CARE	5199
(Including all CACFP: Headstart, Evenstart, and At-Risk Snack)	

LOCAL SOURCES:

FOOD SERVICE INCOME	
DAILY SALES-LUNCH	6710
DAILY SALES-BREAKFAST	6720
DAILY SALES- A LA CARTE	6730
DAILY SALES-OTHER	6740
SPECIAL FUNCTIONS	6750
SUMMER FOOD SERVICE – VENDING	6760

OTHER FOOD SERVICE INCOME	6790
INTEREST	6810
RESTRICTED LOCAL GRANT	6970
OTHER LOCAL SOURCES	6990
CNP REBATES - STATEWIDE PROCUREMENT	8993
FOOD DISTRIBUTION REIMBURSEMENT	8994
OPERATING TRANSFERS IN	9210
SALE OF FIXED ASSETS	9310

FUNCTION CODES

OPERATIONS & MAINTENANCE	3100- 3900
FOOD SERVICE	4210
SUMMER FOOD SERVICE PROGRAM	9340
CACFP AT RISK SUPPER	9341
(Including all CACFP: Headstart, Evenstart, and At-Risk Snack)	

EXPENDITURE OBJECT CODES

SALARIES	053, 113,115,141-149,172
SUBSTITUTES	180
FRINGE BENEFITS	210-290
PURCHASED SERVICES	300's
SOFTWARE MAINTENANCE AGREEMENTS	333
SUBSTITUTES	335
EQUIPMENT R & M	341
GARBAGE & WASTE	348
TELEPHONE	361
ELECTRICITY	371
WATER & SEWAGE	372
NATURAL GAS	373
TRAVEL-LOCAL	381
TRAVEL-IN-STATE	382
TRAVEL-OUT-OF-STATE	383
FOOD SERV. PUR.SER.	393
MATERIALS & SUPPLIES	
FOOD	461
FOOD SERVICE SUPPLIES	463
FOOD PROCESSING SUPPLIES	464
FOOD DONATION	465
FOOD LOSS	466
OTHER FOOD SUPPLIES	469
OFFICE SUPPLIES	471
OTHER GENERAL SUPPLIES	479
NON-INSTRUCTIONAL SOFTWARE	482
NON-CAPITALIZED EQUIPMENT (Less than \$5000)	
FURNITURE & FIXTURES	492
NON-INSTRUCTIONAL EQUIP.	493
COMPUTER HARDWARE	495
OTHER EQUIPMENT	499
CAPITAL OUTLAY-EQUIPMENT (\$5,000 and >)	
SERVICE VEHICLES	532
FURNITURE & FIXTURES	541
COMPUTER HARDWARE	545
OTHER EQUIPMENT	589
OTHER OBJECTS	699
OTHER FUND USES	
Indirect Costs	910

DEFAULT FUNDING SOURCE FOR ALL CNP TRANSACTIONS: 5101

PROGRAM CODE FOR CNP: 8420

SPECIAL USE CODE
FOUNDATION PROGRAM TRANSFER TO CNP 0034
FRESH FRUIT AND VEGETABLE PROGRAM 0074

DEFINITIONS OF ASSET CODES

- 0110-0119 CASH**
Currency on hand or on deposit at banking institutions that is available for use by the school system.
- 0111 Cash in Bank (Operating Account)**
Financial resources on deposit in a banking institution for payment of checks, drafts and other general obligations of an operations fund.
- 0115 Change Cash**
A sum of money set aside to provide change. Examples of change cash are for lunchroom and athletic events.
- 0116 Petty Cash**
A sum of money set aside for paying small obligations when the issuance of a check is not cost-effective.
- 0118 Cash Short or (Over)**
The difference between the amount indicated as collected and the amount deposited by the school. This account can be used during the year to record discrepancies in deposits, but efforts must be made to account for said discrepancies. This account should be closed out before year end close.
- 0120-0129 INVESTMENTS**
Securities held for producing income in the form of interest. Separate accounts for each category of investments may be maintained.
- 0121 Investments (Current)**
Securities and certificates of deposit invested for longer than 90 days that are expected to be held for less than one year and that generate revenue in the form of interest or dividends.
- 0130-0139 RECEIVABLES**
Amounts of financial resources that are earned but awaiting receipt from others.
- 0131 Accounts Receivable**
Amounts owed the school system on open accounts from private individuals and nongovernmental organizations for goods or services furnished by the LEA.
- 0133 Interfund Receivable**
Amounts that are due, other than charges for goods and services rendered, to a particular fund from another fund in the school system and that are to be received within one year.

- 0134 Intergovernmental Receivable**
Amounts due the reporting school system from another government. These amounts may represent intergovernmental grants, entitlements, shared revenues, appropriations or allotments; or may represent taxes collected for the reporting school system by an intermediary collecting government, loans, or charges for goods or services rendered by the reporting school system for another government.
- 0137 Returned Checks Receivable**
Amounts owed the school system for checks returned for insufficient funds from banking institutions. It is recommended that subsidiary records be kept identifying individuals liable for the returned checks so collections can be made. This account can be used during the year to record returned checks but must be closed out into a revenue or expenditure before year end close.
- 0140-0149 INVENTORIES**
- 0141 Inventories - Materials & Supplies**
Nonfood materials and supplies on hand held for future consumption. (Example: office supplies or maintenance supplies)
- 143 Inventories - Food**
Food on hand held for future consumption.

DEFINITIONS OF LIABILITY CODES

- 0210-0219 SALARIES & EMPLOYEE BENEFITS PAYABLE**
- 0211 Salaries & Wages Payable**
Salaries and wages earned but not paid that are to be liquidated with current available financial resources.
- 0212 Health Insurance Benefits Payable**
Matching health insurance benefits payable for the amount of salaries & wages payable to be liquidated with current available financial resources.
- 0213 Retirement Benefits Payable**
Matching retirement benefits payable for the amount of salaries & wages payable to be liquidated with current available financial resources.
- 0214 Social Security Benefits Payable**
Matching social security benefits payable for the amount of salaries & wages payable to be liquidated with current available financial resources.
- 0215 State Unemployment Compensation Benefits Payable**
State unemployment compensation expenses payable for the amount of salaries & wages payable to be liquidated with current available financial resources.
- 0216 Medicare Benefits Payable**
Matching medicare benefits payable for the amount of salaries & wages payable to be liquidated with current available financial resources.
- 0217 Compensated Absences Payable (Current Portion)**
Expenses payable for the amount of compensated leave to be liquidated with current available financial resources.

0219	<p>Other Employee Benefits Payable Any other employee benefit expenses payable to be liquidated with current available financial resources. When this account is used, a footnote or schedule should be attached to the financial statement identifying the items entered.</p>
0220-0249	PAYROLL WITHHOLDINGS & DEDUCTIONS PAYABLE
0221	<p>Federal Withholding Taxes The amount of federal income tax withheld from employees' payroll checks that is payable to the banking institution that collects the federal withholding taxes.</p>
0222	<p>Social Security Withholding Taxes The amount of social security taxes withheld from employees' payroll checks that is payable to the banking institution that collects the federal withholding taxes.</p>
0223	<p>State Income Withholding Taxes The amount of state income tax withheld from employees' payroll checks that is payable to the State of Alabama.</p>
0224	<p>Retirement Withholdings The amount of state retirement withheld from employees' payroll checks that is payable to the Retirement Systems of Alabama.</p>
0225	<p>Health Insurance Deductions The amount of health insurance premiums deducted from employees' payroll checks that is payable.</p>
0226	<p>Life Insurance Deductions The amount of life insurance premiums deducted from employees' payroll checks that is payable.</p>
0227	<p>Professional Dues Deductions The amount of professional dues deducted from employees' payroll checks that is payable.</p>
0228	<p>Credit Union Deductions The amount deducted for credit unions from employees' payroll checks that is payable.</p>
0229	<p>Annuity Deductions The amount deducted for tax sheltered and non sheltered annuities from employees' payroll checks that is payable.</p>
0230	<p>Miscellaneous Deductions The amount deducted for miscellaneous reasons from employees' payroll checks that is payable. It is recommended that garnishments, tax levies, childcare and other ordered withholdings be recorded in this classification.</p>
0232	<p>Medicare Withholding Taxes The amount of medicare taxes withheld from employees' payroll checks that is payable to the banking institution that collects the federal withholding taxes.</p>
0234	AEA Payroll Deductions

The amount deducted for insurance from employees' payroll checks that is payable to the Alabama Education Association.

- 0249 Other Payroll Withholding/Deductions**
The amount deducted from employees' payroll checks that is payable that cannot be recorded in the above classifications. When this account is used, a footnote or schedule should be attached to the financial statement identifying the items entered.
- 0250-0259 CLAIMS PAYABLE**
Amounts owed by the school system for goods and services received that are to be liquidated with current resources.
- 0251 Accounts Payable**
A short-term liability account reflecting amounts owed to private persons or organizations for goods and services received by the school system.
- 0260-0269 OTHER PAYABLES**
0261 Interfund Payable
Amounts owed (other than charges for goods and services) to another fund in the school system and that are to be paid within the fiscal year. All Interfund Payable accounts should be reconciled before year end.
- 0270-0289 OTHER LIABILITIES**
0271 Deferred Revenue
A liability account which represents revenues collected before they become due or available for use. Use this account to record the receipt of a revenue that is to be recorded and made available for use during a future fiscal period.

DEFINITIONS OF FUND EQUITY CODES

- 0341 RESERVED FOR ENCUMBRANCES FUND BALANCE**
Those portions of fund balance that are legally segregated for a specific use or are not authorized for current expenditure.
- 0341 RESERVED FOR INVENTORIES FUND BALANCE**
Those portions of fund balance that are legally segregated for a specific use or are not authorized for current expenditure.
- 0350 UNRESERVED FUND BALANCE**
The excess of the assets of a governmental fund or trust fund over its liabilities and reserved fund balance accounts that are not restricted for specific purposes.
- 0358 ENCUMBRANCE OFFSET (Debit Balance)**
An account used to designate part of the Unreserved Fund Balance for obligations of the school system caused by the issuance of purchase orders. This account will carry a debit balance.
- 0360 ADJUSTMENTS TO BEGINNING BALANCE**
A correction made in the current fiscal year for a situation that occurred in a prior fiscal year.

DEFINITIONS OF REVENUE CODES

FEDERAL SOURCES: (3000-5999)

5110 USDA: SCHOOL LUNCH

These funds are received from USDA for reimbursable lunch meals served to students.

5125 USDA: AFTER SCHOOL SNACK

These funds are received from USDA for reimbursable After School Snacks served to students.

5130 USDA: SCHOOL BREAKFAST

These funds are received from USDA for reimbursable regular breakfasts served to students.

5135 USDA: SEVERE NEED BREAKFAST

These funds are received from USDA for reimbursable severe need breakfasts served to students.

5160 USDA: FOOD DONATION PROGRAM

These funds are received from USDA for the value of donated foods received.

5161 CNP REBATES USDA DONATED FOOD

These funds are received from USDA for rebate for USDA foods (hauling)/SAE.

5170 USDA: SUMMER FOOD SERVICE

These funds are received from USDA for reimbursable meals served to students during the Summer Food Service Program.

5192 USDA: FRESH FRUIT AND VEGETABLE

These funds are received from USDA for administrative expenditures for the Fresh Fruit and Vegetable Program.

5194 USDA: NSLP EQUIPMENT ASSISTANCE

These funds are received from USDA for administrative expenditures for the NSLP Equipment Assistance.

5195 USDA: MEAL PATTERN GRANT

These funds are received from USDA for administrative expenditures for the NSLP Meal Pattern Grant.

5199 USDA: CHILD & ADULT CARE

These funds are received from USDA for administrative expenditures and reimbursable meals served to children or adults for the Child & Adult Care Food Program.

LOCAL SOURCES: (6000-7999)

FOOD SERVICE INCOME

6710 DAILY SALES-LUNCH

These funds are identified as revenue received from the daily sale of reimbursable lunches to students. Included are monies received from paying and reduced priced students.

6720 DAILY SALES-BREAKFAST

These funds are identified as revenue received from the daily sale of reimbursable breakfasts to students. Included are monies received from paying and reduced priced students.

- 6730 DAILY SALES-A LA CARTE**
These funds are identified as revenue received from the daily sale of other items such as, a la carte items, extra meal components (milk), second lunches for students, and all adult meals.
- 6740 DAILY SALES-OTHER**
These funds are identified as revenue received from the daily sale of any other items not defined in another daily sales category such as, snack items and vending income credited to child nutrition.
- 6750 SPECIAL FUNCTIONS**
These funds are identified as revenue received from special school events (pre-game meals) and catered events.
- 6760 SUMMER FOOD SERVICE PROGRAM - VENDING**
These funds are identified as revenue received from vending the Summer Food Service Program.
- 6790 OTHER FOOD SERVICE INCOME**
These funds are identified as revenue received from other food sales not otherwise classified.
- 6810 INTEREST**
These funds are identified as interest revenue earned.
- 6990 OTHER LOCAL SOURCES**
These funds are identified as revenue not classified or included elsewhere, such as the sale of surplus equipment.

OTHER SOURCES: (8000-8999)

- 8993 CNP REBATES**
These funds are identified as revenue received from rebates earned during the participation in the Statewide Purchasing Program.

OTHER FINANCING SOURCES: (9000-9997)

- 9210 OPERATING TRANSFERS IN**
These funds are transferred to the school foodservice operation from other school funds. For example, the required transfer for state mandated pay raises (Pass Thru) should be recorded as a revenue using 9210.

DEFINITIONS OF FUNCTION OF EXPENDITURE ACCOUNT CODES

- 3100-3999 OPERATION & MAINTENANCE SERVICES**
Activities concerned with keeping the physical plant open, comfortable and safe for use and keeping the grounds, buildings and major equipment in effective working condition and good state of repair. These include the activities of maintaining safety in buildings, on the grounds and in the vicinity of schools. Included in this function are security services, janitorial services, utility services and maintenance services.
- 3100 Security Services**
Activities concerned with maintaining order and safety in school buildings, on the grounds and in the vicinity of schools. Include the cost

of security salaries, benefits, purchased services, materials & supplies, equipment and other costs related to security services and systems.

3200 Building Services

Activities concerned with operating and keeping the physical plant clean and ready for daily use. Include the cost of maintenance and custodial salaries, benefits, purchased services, utilities, maintenance and janitorial materials & supplies, equipment and other costs related to operating the physical plants of the school system.

3300 Grounds Services

Activities concerned with keeping the school-owned sites clean and ready for daily use. Include the cost of site maintenance salaries, benefits, purchased services, materials & supplies, equipment, and other costs related to grounds services.

3400 Equipment Services

Activities concerned with keeping the equipment in effective working condition and state of repair. Include the cost of maintenance salaries, benefits, purchased services, materials & supplies, equipment, and other costs which have the primary function of maintaining non-instructional equipment such as computers, machinery and other complex mechanical devices. NOTE: Only the purchase of equipment used to maintain other equipment should be included in this function.

3500 Vehicle Services

Activities concerned with keeping the vehicles, other than student transportation vehicles, in effective working condition and state of repair. Include the cost of vehicle maintenance and service salaries, benefits, purchased services, materials & supplies, equipment, and other costs related to maintenance and upkeep of vehicles owned by the school system. NOTE: Student transportation vehicle maintenance should be recorded using 4170 - Transportation Vehicle Maintenance Services.

3900 Other Operation & Maintenance Services

Activities concerned with other operation and maintenance services that can not be classified in the above functions.

4210-4299 Food Services

4210 Child Nutrition

Activities concerned with providing food to students and staff in a school system. This service area includes preparing, delivering, and serving regular and incidental meals, lunches, or snacks in connection with school activities. Also, the cost associated with the acquisition of equipment and other related items pertaining to the child nutrition program should be included in this function. Maintenance and repairs should be recorded in the 3000 - Operation & Maintenance Service ranges of codes designated with the food service Program codes.

9100-9800 OTHER EXPENDITURES

Activities involving the operations of programs other than those normally considered "day school". These include activities dealing with Adult/Continuing education programs, nonpublic school programs and services and community services.

9310-9390

Community Services

Activities which are not directly related to providing educational services in a school system for some segment of the community.

9340

USDA: SUMMER FOOD SERVICE

Activities pertaining to sponsoring or vending/contracting meals during the summer or during school breaks for USDA-Food Service Program.

9341

USDA: CHILD & ADULT CARE

Activities pertaining to administrative expenditures for meals served to children or adults for the Child & Adult Care Food Program.

DEFINITIONS OF OBJECT OF EXPENDITURE CODES

001-199 PERSONAL SERVICES

This group of object codes includes costs for salaries and wages paid to permanent, temporary and substitute school employees for personal services rendered while on the payroll.

001-099 Salaries - Certified Personnel

Cost related to salary expenses for personnel in positions requiring a valid certificate issued by the Alabama State Department of Education.

Supervisor

Cost related to salary expenses for Supervisor positions requiring a valid certificate issued by the Alabama State Department of Education.

053 Supervisor of Child Nutrition

100-199 Salaries - Support Personnel

Cost related to salary expenses for Support Personnel in positions not requiring a valid certificate issued by the Alabama State Department of Education.

100-109 Assistant (Aide)
110-119 Administrative
120-129 Professional
130-139 Technical
140-149 Clerical
150-159 Crafts & Trade
160-169 Operative
170-179 Service
180-189 Substitutes

190-199 Other Compensation for Personal Services

Cost related to salary expense that is extra in nature and not part of the regular contract, salary, or wage of the employee.

191 Supplements
192 Stipends
193 Expense Allowance
194 Overtime
195 Compensation for Unused Leave
199 Other Compensation

200-299 EMPLOYEE BENEFITS

This group of object codes includes costs for benefits paid on behalf of employees of the school system as fringe benefits in addition to gross salaries recorded for personal services.

210-219 Health Insurance

210 State Insurance
219 Other Health Insurance

220-229 Retirement

220 State Retirement
229 Other Retirement

230-239 Social Security

230 Social Security

240-249	Medicare
240	Federal Medicare
250-259	Unemployment Compensation
250	State Unemployment Compensation Insurance
260-269	Workers Compensation
260	Workers Compensation Insurance
270-279	Life Insurance
280-289	Tuition Reimbursement
290-299	Other Employee Benefits

300-399 PURCHASED SERVICES

This group of object codes includes costs for services which by their nature can be performed only by persons or firms with specialized skills and knowledge; or services performed by persons other than school employees to operate, repair, and maintain property owned or used by the school system. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

330-339	Technical Services
331*	Data Processing Services
332*	Clerical Services
333*	Software Maintenance Agreements
334*	Appraisal Services
335*	Substitutes
339*	Other Technical Services
340-349	Property Services
341*	Equipment/Vehicle Repair and Maintenance
348*	Garbage and Waste
360-369	Communication
361*	Telephone
370-379	Utilities
371*	Electricity
372*	Water and Sewage
373*	Natural Gas
380-389	Travel & Training
381*	Local In-District
382*	In-State
383*	Out-of-State
390-399	Other Purchased Services
393*	Food Services

400-499 MATERIALS AND SUPPLIES

This group of object codes includes costs for items that are consumed, worn out, or deteriorated through use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances.

Note: Policy on Capitalization or Expensing of Software Cost

Generally, software should not be capitalized and thus should not be included in the General Fixed Asset Account Group. In some instances, computer hardware and software are purchased as a package and the specific costs for hardware and software are inseparable. In such case, the total cost should be capitalized and included in the General Fixed Asset Account Group. Another exception to the above rule pertains to those costs incurred to purchase or develop computer software products that are to be used for producing income. FAS-86 requires the costs related to income-producing software to be capitalized and included in the Board's General Fixed Asset Account Group.

460-469 Food/Food Supplies

- 461 Purchased Food
- 463 Food Service Supplies (Regular Supplies)
- 464 Food Processing Supplies
- 465 Food Donation
- 466 Food Loss
- 469 Other Food Supplies

470-479 General Supplies

- 471** Office Supplies
- 479* Other General Supplies

490-499 Non-Capitalized Equipment (Less than \$5000 and meets the following criteria)

NOTE: LESS THAN \$5,000 EFFECTIVE 10/01/2003

Note: Criteria of Equipment:

1. Retains its original shape and appearance with use;
2. Is expected to serve its intended purpose for longer than one year under normal conditions; and
3. Is non-expendable; that is, if the item is damaged or some of its parts are worn out, it is more feasible to repair the item than to replace it with a new unit.

- 492 Non-Capitalized Furniture and Fixtures
- 493 Non-Capitalized Non-Instructional Equipment
- 495 Non-Capitalized Computer Hardware
- 499 Other Non-Capitalized Equipment

500-599 CAPITAL OUTLAY

This group of object codes includes costs for acquiring fixed assets, including land or existing buildings; improvements of grounds; initial equipment; additional equipment; and replacement of equipment.

Note: Capitalized Equipment (Costing more than \$5,000 per unit and meeting the following criteria.)

1. Retains its original shape and appearance with use.
2. Is expected to serve its intended purpose for longer than one year under normal conditions; and
3. Is non-expendable; that is, if the item is damaged or some of its parts are worn out, it is more feasible to repair the item than to replace it with a new unit.

Note: Policy on Capitalization or Expensing of Software Cost

Generally, software should not be capitalized and thus should not be included in the General Fixed Asset Account Group. In some instances, computer hardware and software are purchased as a package and the specific costs for hardware and software are inseparable. In such case, the total cost should be capitalized and included in the General Fixed Asset Account Group. Another exception to the above rule, pertains to those costs incurred to purchase or develop computer software products that are to be used for producing income. FAS-86 requires the costs related to income producing software to be capitalized and included in the Board's General Fixed Asset Account Group.

520-589 Personal Property

- 540-589 Equipment
- 541** Furniture and Fixtures
- 545** Computer Hardware

- 590-599** 589** Other Equipment
Other Capital Outlay
- 600-899** **OTHER OBJECTS**
This group of object codes includes costs for goods and services not otherwise classified in the above objects.
- 690-699** **Other Objects**
699 Other Objects
- 900-997** **OTHER FUND USES**
This series of codes is to be used to classify transactions which are not properly recorded as expenditures to the school system but require budgetary or accounting control.
- 910** **Indirect Cost**

DEFINITIONS OF FUND SOURCE CODES

A fund source code is required to be used, along with the appropriation code, on all transactions to maintain "fund accounting".

In each of the following major fund source codes the specific revenue code can be obtained from the revenue section of this handbook. However, a number of revenues may be accounted for in a single fund source if separate "fund accounting" is not required for that particular revenue.

- 3000-5999** **FEDERAL SOURCES**
This range of fund source codes should be used when federal revenues require "fund accounting". Most Federal revenues require "fund accounting" and balance sheet accounts for each individual revenue.
- 5101** **USDA/Child Nutrition Source Default**
This code should be used for transactions when no fund source tracking is required for the USDA/Child Nutrition revenue(s).

DEFINITIONS OF PROGRAM CODES

- 8000 - 8999** **Program Pools**
This range of program codes can be used by the school system to accumulate costs that are generally system-wide in nature and cannot be feasibly charged directly to a program code when the transaction occurs.
- 8420** **Child Nutrition Programs**

DEFINITIONS OF SPECIAL USE CODES

- 0001-0099** **STATE DEPARTMENT OF EDUCATION USE**
In order to maintain the integrity of each of the other components of the accounting system, the State Department of Education is reserving the first ninety-nine (99) of the special use codes to identify special tracking and reporting requirements that are best accomplished by the use of this component.

0020-0049

Matching

Because of the matching requirements of certain funding sources, this group of special use codes is set aside to give the school systems a tool to budget, accumulate transactions and report the transaction required for matching.

0034

Foundation Program Transfer to CNP

0074

Fresh Fruit and Vegetable Program

LEA utilized the special use code 0074 for revenue/expenditure to identify tracking and reporting requirements for the Fresh Fruit and Vegetable Program components.

Note: Matching from other resources not recorded in the school systems' general ledger will require a separate report.

SECTION II: Basic Financial Statements

Managing the financial resources of the school foodservice operation is critical to the success of the program. One of the most important aspects of financial management involves preparation of financial statements that can be used to analyze program operations. Before financial statements can be prepared and analyzed, basic accounting principles and financial management concepts must be in place to provide a uniform basis for gathering, recording, and interpreting financial data. Although the financial management guidelines presented here are not “written in stone,” they provide a model for recording and classifying transactions that allows the user to summarize and interpret the financial data for making better management decisions.

In order to make financial management decisions, the school foodservice administrator must have knowledge of basic accounting principles. Accounting is an information-processing activity that provides recorded financial data important to making financially sound business decisions. In basic accounting procedures there are primarily two methods for determining when to record a financial transaction.

- Cash basis account recognizes an accounting transaction at the point of cash inflow or outflow. While cash basis accounting is the simpler of the two methods, it may not provide the user with an accurate reflection of the financial status of the operation. Cash basis accounting does not usually take into consideration any funds due to the program but not received. In any given period, a cash basis account may not show a substantive amount of revenue. Some revenues such as Pass Thru may only be received quarterly.
- Accrual basis account recognizes revenue when it is earned regardless of when cash is received and recognizes expenditures when they are incurred regardless of when payment is made. An accrual basis accounting method provides a more meaningful evaluation of the school foodservice program because it matches expenditures to revenues.

Many school foodservice programs use a blending of the two methods to record transactions. This method is best referred to as modified accrual. Although expenditures are matched with revenues in these operations, there are situations in which some expenditures, such as the payroll, do not exactly match the accounting period. In some school foodservice programs, these costs may not be adjusted to the accounting period as is required when using the accrual method. Another variation in the method of recording accounting transactions often occurs when a school district purchases major equipment. In accrual accounting, the total cost of purchasing furniture and equipment is not expensed in the period in which they are purchased. Instead, a pro rata share of the cost in the form of depreciation expense is charged to each accounting period during the useful life of long-lived purchases. Under current reporting guidelines to USDA, equipment is considered an expense one time only – when it is purchased.

Evaluating and monitoring the school foodservice operation should be an ongoing process. Two financial statements that can be used to help school foodservice administrators analyze the effectiveness of their programs are:

- The Journal Summary Operations Report
- The Journal Summary Balance Sheet

JOURNAL SUMMARY OPERATIONS REPORT (STATEMENT OF REVENUES AND EXPENDITURES)

The financial statement most often used to convey operating performance of a school foodservice operation is the Statement of Revenue and Expenditures. It is one of the most important financial statements used by school foodservice administrators.

The Statement of Revenue and Expenditures reflects the financial results of the operation for a given period of time. It reports revenues and expenditures with net results of current operations for the accounting period. This information can be provided in an abbreviated statement to parties interested in the bottom-line results such as the superintendent, business officials, or school board members. A more detailed account can be provided to internal users such as the school foodservice administrator or school site managers. A key to communicating the financial status of the operation is to provide financial information in sufficient detail to be useful to the user of the financial statement, yet not to over-complicate the report.

In order for the Statement of Revenue and Expenditures to indicate the profitability of the operation, it must follow established standardized formats and classifications. Not only must financial data be accumulated and summarized, but it must also be presented consistently and in a way that users understand.

The Statement of Revenue and Expenditures presented in this section, applies to the school foodservice operations that are operated under the National School Lunch Program, School Breakfast Program and other school foodservice programs. Individual school district foodservice administrators should modify the financial statements to meet their own needs and requirements, while remaining consistent with generally accepted accounting principles.

The Statement of Revenue and Expenditures provides three major elements of financial information. They are:

- The total revenue available to the program by source,
- Total expenditures by category, and
- Net excess / deficit to the program for the period of the statement.

Preparing supplemental schedules with a complete listing of all items and their amounts can further enhance the school foodservice administrators' ability to make better financial management decisions. Supporting schedules and definitions for each category are covered in Section III.

JOURNAL SUMMARY BALANCE SHEET

The Balance Sheet or the Statement of Financial Position is a financial statement prepared at the end of each accounting period to reflect the financial position of the school foodservice operation at a particular point in time. The Balance Sheet is normally considered a required financial statement in accordance with generally accepted accounting principles. However, this statement can also be a useful tool for school foodservice administrators. Critical information such as cash balance, outstanding payables, and fund balance available for expenditures is available on this statement. The Balance Sheet includes information about the program's **assets, liabilities, and fund equity**.

- Current assets include inventory values; accounts receivable; funds due from federal, state, and local governments; cash on deposit; petty cash; and cashiers change cash. Noncurrent assets include furniture and equipment less accumulated depreciation.
- Liabilities consist of obligations of the school foodservice operation at the date of the balance sheet that are expected to be paid by the close of the accounting period. Included are accounts payable, accrued salaries and benefits, funds due to other sources, and deferred revenue.
- The Fund Balance or Fund Equity consists of funds that are reserved or designed for purposes such as encumbrances and inventory and unreserved funds. Unreserved funds represent the excess of funds over liabilities that are not restricted for specific purposes.

The Balance Sheet is generally considered less useful than the Statement of Revenue and Expenditures. It reflects an operation's financial position only at a particular moment and several of the items may be based on estimates. For example, it may not be possible to report the exact amount of revenue that is due to the school foodservice program in accounts receivable, so an estimate is recorded.

✓ Using Financial Summary Information for Management

Computerized printouts from the school system's central accounting system are the official and required records describing the financial status of the CNP. Superintendents are required to provide financial printouts to CNP directors, managers, and principals. Some printouts are available only on a fiscal-year basis (Oct.-Sept.). However, there are some printouts available on a school-year basis (July-June). The CNP Director should check with the system's chief financial officer concerning the availability of these printouts. The printouts should be reviewed for the CNP Fund as a whole, as well as by cost centers (each school/site), if available. When the printouts are appropriately coded, adequate financial information is available for financial management of the Child Nutrition Program(s).

Good financial management requires that the CNP director learn to read and interpret the information on the financial summary reports. Some reports from the school system will be more helpful than others.

The most useful printouts for the CNP include:

- **General Ledger Snapshot Analysis Report** - a useful tool to see how the total CNP program is operating for the year-to-date. It reflects totals for cash, revenues, expenditures, and results of operation.
- **Journal Summary Balance Sheet** - reflects assets, liabilities, and fund equity (cash, payables, encumbrances, fund balance) at a specific point in time.
- **Journal Summary Operations Report** - reflects all revenues (by type), all expenditures (by object code), and results of operation (activity) for current month and year-to-date.
- Other types of printouts are available depending on your needs. Some examples include: **Journal Summary Revenue Report** and **Journal Summary Expenditure Report**. These reports also contain the status of the budgeted amount.
- The titles used above are from McAleer/NexGen software. If your school system has other software programs, the printouts may not be titled the same as the examples described, but the information presented is the same.

Sample printouts from a school district are included. Please examine the printouts to answer the following questions.

1. What is the Cash Shortage at cost center 0020?
2. What is the amount of revenue earned at cost center 0030 from USDA Reimbursement for School Lunch?
3. What object of expenditure code did cost center 0020 use for Federal Medicare?
4. How much total rebate did the system receive?
5. What is the total Labor Cost for the system?
6. What is the amount of Pass Thru received by cost center 0020 during the month?

DESCRIPTION OF MAJOR CATEGORIES OF REVENUES AND SOURCES OF FUNDS AND EXPENDITURES

FUNDING AND REVENUE SOURCES FOR THE USDA SCHOOL BREAKFAST, LUNCH AND AFTER-SCHOOL SNACK PROGRAMS

1. **Sale of Food: Daily Sales, A la Carte, Catering, Vending, etc.** – Student and adult meals, contracted meals, all types of sales of food.
2. **Federal Funds:** Reimbursements for NSLP, SBP, SSO, After School Snack Program, SFSP, CACFP, FFVP, and Equipment Grants. Receipt of federal funds is based on filing a monthly claim for reimbursement with the SDE that shows summary information on actual meal counts by category. Meals are reimbursed at different rates according to eligibility category. The reimbursement rates are updated annually and are effective July 1 of each year for NSLP and CACFP. SFSP rates updated annually and are effective January 1 of each year. FFVP Funds are allocated for October 1 of each year and must be spent by September 30 of the following year.
3. **USDA – donated foods.** USDA donated food items, rebates, and bonus food items.
4. **State Funds:** Legislated transfers from the local school board's general fund to pay for state mandated raises and fringe benefits. The formula changes annually. The SDE provides budget instructions to the school systems each year including the current formula for the transfers. The current year's formula is included in this handbook.
5. **Local Funds:** Direct and indirect contributions from local school systems, interest-bearing bank accounts, investment, etc.
6. **CNP Rebates:** Rebates from the State-Wide Purchasing Program, USDA Foods, and USDA Storage and Delivery Fees.
7. **Other Sources:** sales of assets, grants, worthless check fees, etc.

MAJOR CATEGORIES OF ALLOWABLE CNP EXPENDITURES

1. **Food:** Includes purchased food and use of USDA donated foods. (461)
2. **Labor:** Includes salaries (001 – 199), fringes (200s), supplements, substitutes, etc.
3. **Purchased Services:** Includes all types of O & M services, R & M, professional services such as auditing, training, includes travel. (300s)
4. **Materials and Supplies:** All types of supplies utilized for the CNP. (463-479)
5. **Equipment:** Non-capitalized (490-499) and capitalized. (520-589)
6. **Indirect Costs:** Charged to the CNP by means of an Indirect Cost Rate. (910)

The available revenues and sources of funds are used to support the Child Nutrition Programs. Each school system must consider their available resources and plan their costs and expenditures accordingly. The primary categories of costs incurred for the Program include all salaries and fringe benefits, food costs, supplies, equipment, services, indirect costs and miscellaneous expenditures.

Each school foodservice operation must maximize its available resources and control costs as efficiently as possible. Although management must be concerned with meeting the dietary guidelines of the children and maintaining exceptional food quality, controlling costs is basic to survival. Costs must be controlled because:

- Revenue has not increased in most school districts as much as have the costs of operating the program.
- Salaries and Fringe Benefits have greatly increased.
- Funding for USDA Foods has not materially increased over the years.
- Some school systems have experienced a decline in enrollment.
- Often labor hours and positions have not been decreased in accordance with a decrease in enrollment.
- Equipment is getting older and breaking more frequently.
- Indirect costs may be rising.
- Available funding or support from the system's general fund is declining.

If costs continue to increase at a greater rate than revenue, there is little room for error!

CNP Financial Management should enable the CNP Director and accountant to exercise more effective financial management of their program by:

- Identifying financial-related goals for the Program.
- Learning the basics of the school system's financial management system and accounting system.
- Using all available resources of financial and productivity information and data to measure overall financial health.
- Identify areas of weaknesses.
- Determining a corrective action plan for improvements.
- Implement Improvements.
- Measure results – obtain feedback – take additional actions.

SPECIAL ISSUES

CONCERNING REVENUES AND OTHER SOURCES OF FUNDS

- Each type of revenue should be coded to each school (cost center) as applicable.
- Each type of revenue should be separately reflected in the accounting records. For example, Daily Sales Breakfast, Daily Sales Lunch, Daily Sales A la Carte, etc.
- Identify required Operating Transfers from the General Fund (Pass Thru) using Special Use Code 0034.
- Allocate the Operating Transfers to each school's cost center.
- Allocate rebates to each school's cost center.
- Ensure that interest income and any type of program income is utilized only by the CNP.
- Distinguish between vending the Summer Food Service Program and sponsoring the Program or participating under "Seamless Summer".

SPECIAL ISSUES CONCERNING EXPENDITURES

- All CNP expenditures must be broken down by each school's cost center.
- All Central Office expenditures should be allocated and posted to each school's cost center. Do not maintain a CNP Central Office Cost Center permanently! Distribute costs to each cost center on at least a quarterly basis.
- Post commodity entries by each school's cost center, as applicable.
- Refer to handout, Allowability of Costs, for quick reference on allowable expenditures.

OTHER ISSUES

- Cash over/short is not an error in revenue, it is an error in cash.
- Uncollected charged meals and bad checks are not allowable costs to be absorbed by the CNP.
- Schools must not sell competitive foods or foods of minimal nutritional value during meal service times. If this noncompliance is discovered, the revenue must go to CNP.
- **Food Inventory.** In October 1999, the Examiners of Public Accounts requested that boards of education take a food inventory on September 30 each year. A system's food inventory is often material to the overall operations and financial statements of the system. Systems must take this inventory and make the appropriate accounting entries. USDA Foods issues are addressed in separate memo as part of this handbook. **Best practice is to complete monthly inventory per cost center.**

SECTION III: Supplemental Schedules

This section contains supplemental schedules to support the completion of the Journal Summary Operations Report and other financial statements. These schedules are designed to help school foodservice programs to capture revenues, expenditures, and other pertinent information in a consistent and standardized format for use in financial decision making. The schedules are designed as management tools for the school foodservice administrator and are not required in financial reporting. Each administrator will need to decide how much of the information will be made available to other interested parties. School food authorities are required to report financial information periodically to the state agency. Local school boards may require monthly reports. The required information is usually reflected by the summary figures that appear on the financial statements prepared each month.

The following points are important to remember when reviewing the supplemental schedules in this section:

- The detail included in each schedule will depend on the complexity of the foodservice operation.
- Schedules are designed to be inclusive of all school foodservice revenues and expenditures. Whether a given foodservice operation should or should not have revenue or expenditure in these categories is a local decision.
- School foodservice directors should tailor these schedules by adding or deleting items as they pertain to your situation. Once adapted, schedules must remain consistent from one accounting period to the next. This permits the school foodservice directors to make meaningful comparisons.
- All changes within the schedules must remain consistent with Generally Accepted Accounting Principles (GAAP). If a given line item in a schedule is pertinent to the foodservice operation in question, all calculations using that item must be followed as indicated to maintain consistency in all financial analysis.
- The schedules can assist school districts in assigning program costs appropriately. Once a cost has been assigned to an item on a schedule, it cannot be assigned to another item on another schedule in a different category. This will help prevent duplication of costs as both direct and indirect.

This section on supplemental schedules is divided into revenue and expenditure categories. Under each category, there are supporting schedules for each source of revenue and type of expenditure. Each schedule is followed by a list of definitions for the revenue sources or expenditure items listed in the schedule, along with examples. The appropriate supporting schedule should be prepared for each category shown on the Operations Report.

The suggested schedules are presented as guidance to school foodservice administrators in an effort to establish a uniform financial management information system. Line items will vary depending on the needs of the local school districts. Of course, it would be impossible to design a single model for every situation that might exist in a school district. Therefore, the items listed on these schedules might not apply to every foodservice operation. Individual school districts should record data pertinent to that district and delete items listed on the schedule that are not relevant.

Revenues Student Meal Sales

For the period of _____

Breakfasts

	Price	x	Number	=	Revenue
Full Paid	_____	x	_____	=	_____
Prepaid	_____	x	_____	=	_____
Charges - Collected	_____	x	_____	=	_____
Reduced	_____	x	_____	=	_____
Reduced Prepaid	_____	x	_____	=	_____
Reduced Charges - Collected	_____	x	_____	=	_____
Total Breakfast Revenue					\$ _____

Lunch

	Price	x	Number	=	Revenue
Full Paid	_____	x	_____	=	_____
Prepaid	_____	x	_____	=	_____
Charges - Collected	_____	x	_____	=	_____
Reduced	_____	x	_____	=	_____
Reduced Prepaid	_____	x	_____	=	_____
Reduced Charges - Collected	_____	x	_____	=	_____
Total Lunch Revenue					\$ _____

After School Snack

	Price	x	Number	=	Revenue
Full Paid	_____	x	_____	=	_____
Prepaid	_____	x	_____	=	_____
Charges - Collected	_____	x	_____	=	_____
Reduced	_____	x	_____	=	_____
Reduced Prepaid	_____	x	_____	=	_____
Reduced Charges - Collected	_____	x	_____	=	_____
Total Lunch Revenue					\$ _____

Total Student Meal Sales Revenue \$ _____

Definitions

Revenue – Student Meals

Full Paid Meals –

These meals are reimbursable school meals served to students who must pay full price. These meals include breakfast, lunch, and after school snack programs.

Reduced Priced Meals –

These meals are reimbursable school meals served to students who are eligible for reduced meal price benefits under USDA eligibility guidelines. These meals include breakfast, lunch, and after school snack programs.

Prepaid Meals –

These meals are reimbursable school meals, full or reduced price, which are paid for in advance. Revenue from these meals is reported as deferred revenue and is considered a liability on the balance sheet. Once meals are reported as served, the revenue is reported as student meal sales.

Meal Charges Collected –

Money collected for meals obtained on credit is recorded under this category. The meals are counted and claimed for reimbursement at the time they are served. Caution: Do **NOT** count these meals twice. The money is counted as revenue when it is received. Charged meals are a liability as an account payable. Prepaid meal must be recorded under **DEFERRED REVENUE 0271**.

NSLP After School Snack Program –

This is the cash received for snacks served to paying and reduced-price children in certain after school snack programs.

Revenues Adult Meal Sales

For the period of _____

Breakfasts

	Price	x	Number	=	Revenue	
School District Employees	_____	x	_____	=	_____	
Guest Adult Meals	_____	x	_____	=	_____	
Total Breakfast Revenue						\$ _____

Lunch

	Price	x	Number	=	Revenue	
School District Employees	_____	x	_____	=	_____	
Guest Adult Meals	_____	x	_____	=	_____	
Total Lunch Revenue						\$ _____

Total Adult Meal Sales Revenue \$ _____

Definitions Revenue – Adult Meals

School District Employees –

This category includes meals sold to the school district's employees. Meal prices to employees are often less than meal prices charged to guests. Adult meals must at least cover the price of a paying student plus the value of USDA Foods plus the reimbursement of a paid meal. The amount charged should also be more than the cost of the meal.

Reduced Priced Meals –

These are meals sold to adults, such as parents, who are invited to eat at school, but pay a different meal price than school employees.

At no time may extra items be provided solely to adults without an additional charge.

Revenues Contract Sales

For the period of _____

Contracted Meals

	Price	x	Number	=	Revenue
Private Schools/Agencies		x		=	
Contracted Child Nutrition Programs		x		=	
Elderly Nutrition Programs		x		=	
Detention Centers		x		=	
Other		x		=	
Total Contracted Meals Revenue					\$ _____

Definitions Revenue – Contract Sales

Private Schools/Agencies –

These are entities or organizations such as private schools, private day care centers, etc. that contract with school districts to provide reimbursable school meals.

Contracted Child Nutrition Programs –

These are nutrition programs sponsored by government entities to benefit children. Sponsoring organizations may contract with school districts for meal service. Examples are: Head Start, Even Start, and Summer Food Service Programs.

Elderly Nutrition Programs –

These are nutrition programs sponsored by government entities to improve the nutritional wellness of elderly adults. Sponsoring organizations may contract with school districts for meal service. Examples are: Meals on Wheels and Adult Day Care Programs.

Detention Centers –

Meals served in nutrition programs for inmates in adult and juvenile detention centers are included in this category.

Other –

Contracted meals provided to individuals or organizations outside the school district that are not accounted for in any other category are included in this category.

Revenues

A La Carte Food Sales

For the period of _____

A La Carte

Revenue

Extra Meal Components \$ _____

Extra Student Meals \$ _____

Other A La Carte \$ _____

Total A La Carte Sales Revenue \$ _____

Snacks (Non-reimbursable) \$ _____

Special School Function \$ _____

Catering \$ _____

Vending Machines \$ _____

Concessions \$ _____

Total Other Food Sales Revenue \$ _____

Definitions

Revenue – A La Carte Sales

A La Carte –

This may be used as the overall category for items that are priced and sold separately from the reimbursable meal. Subcategories may include:

Extra Meal Components –

These items are components of reimbursable meal that are available to students to purchase separately.

Extra Meals to Students –

Second meals sold to students who have purchased a reimbursable meal must be classified as non-reimbursable.

Other A La Carte –

Non-reimbursable food items sold separately from a reimbursable meal are included under this item.

Adult Meal Sales –

Adult meal sales revenue is reported under the A La Carte Revenue code (5170).

Snacks (Non-reimbursable) –

These are items sold outside the school meal programs or federal after school care program. They include snacks provided to students during break or items sold after school.

Special School Functions –

This category is for meal events or refreshments that are provided to other school departments for special school functions or events.

Catering –

This includes foodservice events provided to groups or organizations outside the school district for a predetermined price. Events are catered on a per request basis and are priced based on menu and service requested.

Vending Machines –

Items sold from cafeteria operated vending machines or commissions from vended food sales are recorded in this category.

Concessions –

Items sold at concession stands operated by the school food service department should be recorded in this category.

Revenues Other Revenues

For the period of _____

Other Local Funds

Revenue

Local Government Aid/Subsidies	\$	
Local Grants	\$	
Contributions	\$	

Total Local Revenue \$ _____

Interest Revenue

Revenue

Interest Bearing Bank Accounts	\$	
Certificate of Deposits	\$	
Money Market Accounts	\$	
Long Term Investments	\$	

Total Interest Revenue \$ _____

Other Revenue

Revenue

Sale of Surplus Equipment	\$	
Rebates (8993)	\$	
Other	\$	

Total Other Revenue \$ _____

Definitions Revenue – Other Revenues

Local Government Aid/Subsidies –

These are funds, such as local subsidies for salaries and other labor costs, paid to the school foodservice program from the city or county government.

Local Grants –

This is grant money awarded to the school foodservice program by local companies, industries, etc. to support special projects and activities.

Contributions –

This item includes money contributed to the school foodservice program by local organizations, groups, individuals, etc. for program support or special activities.

Interest Bearing Accounts –

These checking accounts pay interest on the cash balance of the account. It is not uncommon for such accounts to have a monthly maintenance fee. Because the interest rate is variable, earning should be monitored to ensure that the monthly fee does not exceed earnings.

Certificates of Deposit (CD) –

This is a higher yield savings account with limited accessibility to the principal without affecting earnings. Interest rates are based on the length of time the money is on deposit with longer terms yielding higher interest.

Money Market Accounts –

This is a checking account that pays a higher interest rate than a regular checking account. A monthly minimum balance is required.

Long Term Investments –

The principal is committed for a specific length of time. The investment is higher than normal checking and savings accounts.

Sale of Surplus Equipment –

This item covers surplus equipment sold to an outside entity. The equipment may be declared surplus when new equipment is purchased or when a district closes a school.

Rebates (8993) –

These are discounts offered from food companies in the form of rebates that are received by the school foodservice program.

Other –

Funds received and not classified or included elsewhere are recorded here.

Revenues State and Federal Sources

For the period of _____

State Sources

	Revenue	
Operating Transfers In (9210)	\$ _____	
Total State Revenue		\$ _____

USDA Reimbursement Revenue

	Rate	x	Number	=	Revenue
Regular Free Breakfast		x		=	
Reduced Breakfast		x		=	
Paid Breakfast		x		=	
Severe Need (SN) Breakfast		x		=	
SN Free Breakfast		x		=	
SN Reduced Breakfast		x		=	
Total Breakfast Reimbursement Revenue					\$ _____

	Rate	x	Number	=	Revenue
Free Lunch		x		=	
Reduced Lunch		x		=	
Paid Lunch		x		=	
Total Lunch Reimbursement Revenue					\$ _____

	Rate	x	Number	=	Revenue
Free		x		=	
Reduced		x		=	
Paid		x		=	
Total Snack Reimbursement Revenue					\$ _____
Total USDA Reimbursement					\$ _____

USDA Donated Foods	\$	
Grants (Federal)	\$	
Summer Food Service Program	\$	
Child and Adult Care Food Program	\$	
Other Federal Programs	\$	
Total Special Programs Federal Funds		\$ _____

Definitions

Revenue – State and USDA Revenues

State Sources Operating Transfers In (9210) –

These are State funds received for the required transfer of state mandated raises.

Meal Reimbursement (5110, 5130, and 5135) –

This is the federal cash payment received for breakfast and lunch meals that meet federal standards and are served to eligible children. The amount received is based on the meal definition (breakfast or lunch), Category (free, reduced, or paid), and school economic status (regular or severe need).

After School Snack Service (5125) –

Federal cash reimbursements for snacks served to children and youth in certain after school care programs. The school site for the after-school snack program must participate in NSLP.

USDA Donated Foods Value (5160) –

This is the value of USDA donated foods received during the reporting period.

CNP REBATES (5161) –

SAE Funds paid to schools that receive USDA donated food rebates for USDA foods handling / hauling.

Summer Food Service Program (5170) –

Funds paid to schools that participate in the federal summer food service program are recorded under this category.

Fresh Fruit and Vegetable Program (5192) –

Funds paid to schools that participate in the federal fresh fruit and vegetable program are recorded under this category.

Equipment Grant (5194) –

This item includes equipment grant money awarded to school districts who submit successful proposals for equipment assistant grant.

Child and Adult Care Food Program (CACFP) (5199) –

Funds paid to schools who participate in the federally funded CACFP and At-Risk Program are recorded in this category.

Other Federal Programs (5990) –

These are other federally funded programs administered by the local School Food Authority.

Grants (6990) –

This item includes grant money awarded to school districts who submit successful proposals for special projects and activities.

Definitions

Expenditures – Salaries & Wages

Foodservice Administrators –

These positions are associated with the responsibilities of administering the school foodservice operation. This includes the central office staff: Administrator, assistants to the administrator, school district area supervisors, nutrition coordinators, bookkeepers, secretaries, etc.

School Foodservice Operating Staff –

This category includes all positions associated with producing and serving food, including cleanup and delivery to satellite locations. This includes managers, assistant managers, cooks, cashiers, workers, helpers, substitutes, student labor, and drivers to satellite locations.

SFS Maintenance/Custodial –

This item refers to positions associated with maintenance, repair, and upkeep of school foodservice facilities.

Expenditures		Fringe Benefits	
		For the period of _____	
Benefits		Expenses	
210	State Insurance	\$	_____
217	Compensated Absences (Leave)	\$	_____
220	State Retirement	\$	_____
230	Social Security	\$	_____
240	Federal Medicare	\$	_____
250	State Unemployment Compensation Insurance	\$	_____
260	Workers Compensation Insurance	\$	_____
270	Life Insurance	\$	_____
290	Other Employee Benefits	\$	_____
Total Foodservice Operating Staff Expenses			\$ _____

Definitions

Expenditures – Fringe Benefits

210 State Insurance –

This item includes the costs to the school foodservice program (SFP) for contributions or premiums paid for employee insurance such as health, hospitalization, and dental.

217 Compensated Absences –

This item is used to report the portion of salary/wage expended to employees while absent from work due to vacation, personal leave, sick leave, or jury duty.

220 State Retirement –

The cost of contributions paid by the school foodservice fund to employee pension plans should be recorded in this category.

- 230 Social Security –**
This is a federal retirement tax paid by employers. The rate is a set percentage of salaries and wages paid. Only the employer's share should be reported.
- 240 Federal Medicare –**
This category is for recording the employer's matching contribution to FICA for employee's Medicare benefits.
- 250 State Unemployment Compensation Insurance –**
This item includes the contribution by employers to the unemployment funds required by unemployment compensation laws.
- 260 Workers Compensation Insurance -**
This is the cost of contributions made by the SFP to an insurance program that provides benefits to employees who suffer job related injuries and illness.
- 270 Life Insurance –**
This item includes the costs to the school foodservice program (SFP) for contributions or premiums paid for employee insurance such as accidental death, and/or life.
- 290 Other Employee Benefits -**
This is the cost of contributions made by the SFP for any other benefit not otherwise classified.

**Expenditures
Purchased Services**

For the period of _____

Purchased Services

Expenses

Technology Services (362)	\$	_____
Communication (361)	\$	_____
Consultant/Technical Service Fees (339)	\$	_____
Custodial & Maintenance Contracts (342)	\$	_____
Food Service Management Fees (393)	\$	_____
Property Insurance (395)	\$	_____
Printing (394)	\$	_____
Advertising (363)	\$	_____
Human Resource Services (326&328)	\$	_____
Rental Fees (345)	\$	_____
Other (399)	\$	_____

Total Purchased Service Expenses \$ _____

Definitions

Expenditures – Purchased Services

Technology Services (362) –

This refers to the cost of data processing services, including fees paid to data processing professionals. Other costs include contract fees for computer support, computer systems analysts, annual subscription fees for software, license fees, costs of hardware maintenance, and other related service fees.

Communication (361) –

These costs are associated with communication services, including telephone services, cell phones, fax machines, beepers and beeper services, Internet access providers, and two-way radios.

Consultant/Technical Service Fees (339) –

This item includes the cost of professional services such as public accountants, architects, professional consultants, nutrition analysts, and physicians. Technical service fees include health department and permit fees, safety inspection fees, and environmental compliance fees.

Maintenance/Custodial Contracts (342) –

This item includes the costs of services and contracts not provided by the foodservice department or school system. Examples are as follows: Kitchen hoods, pest control, grease removal, floor cleaning and waxing, equipment maintenance, recycling pickup service, window washing, waste removal, and fire extinguishers.

Food Service Management Fees (393) –

Fees charged by an organization for management or supervision of the whole or part of the school foodservice operation. Included are contract management company fees and shared management fees. For example, several school districts may enter into a cooperative purchasing agreement whereby one school district assumes all administrative duties related to purchasing and the other districts pay for the service through a fee system.

Property Insurance (395) –

This item includes the costs of insurance premiums for liability, theft coverage, lost or damaged goods, performance bonds, fire and weather. Postal insurance for shipped or mailed items may be included in this category.

Printing (394) –

Costs for services to print school menus, eligibility applications, handbooks, forms, and other materials necessary for the operation of the SFP are recorded under this category. The costs for binding and other related services are also included.

Advertising (363) –

Advertisements for job vacancies, invitations to bid, etc are included in this line item.

Human Resource Services (326 & 328) –

This item includes costs of employee services including drug screening, background checks, fingerprinting, and medical exams required for employment. It may include employee assistance counseling and similar services.

Rental Fees (345) –

This item covers costs for renting storage facilities in a commercial warehouse or for specialized equipment rented from a commercial rental company.

Other (399) –

Other professional or technical service fees or costs that are not account for in any of the previously discussed items are included in this line item.

Expenditures
Operations, Maintenance, & Energy

For the period of _____

	Expenses	
Property Repair/Maintenance	\$	_____
Electricity	\$	_____
Fuel (Natural Gas or Propane)	\$	_____
Water	\$	_____
Total Operations, Maintenance, & Energy Expenses		\$ _____

Definitions
Expenditures – Operations, Maintenance, & Energy

Property Repair/Maintenance (341) –

This category expenditure includes costs paid for services to maintain the building, furnishings, equipment, and other expenses necessary to keep the school foodservice facilities in operating conditions. Examples of items to include are as follows: walls and ceiling repairs, floor repair and replacement, furniture repair, plumbing repairs, heating/cooling repairs, electrical repairs, equipment repairs, painting expenses, and network wiring.

Electricity (371) –

This item includes the cost of electricity purchased from outside producers. Must be a separate meter if recorded as a direct cost.

Fuel (373 or 374) –

This item includes the cost of oil, natural gas, propane, and other types of fuel used for a CNP facility if recorded as direct cost to CNP.

Water (372) –

This item includes the costs of water purchased, sewage usage, water purification, and water tests. Must be separate meter if recorded as a direct cost.

Expenditures Food Costs

For the period of _____

Food Costs

Purchased food and Commodity Single Inventory			
Beginning Inventory		\$	_____
Total ALL Food Received	+	\$	_____
Less: Ending Inventory	-	\$	_____
Cost of Food Used	=	\$	_____
Less: Rebates	-	\$	_____
Food Cost	=	\$	_____
Commodity Processing Fees	+	\$	_____
Commodity Distribution Charge	+	\$	_____
Total Food Costs	=		\$ _____

Definitions Expenditures – Food Costs (Single Inventory Concept)

Beginning Inventory

This refers to the value of the food inventory at the beginning of the month.

Food Received

This is the category for the dollar value of raw foods, oils, spices, condiments, and other edible goods received for the foodservice program during the accounting period. If schedule E-5 is used, the category includes both purchased food and USDA donated foods.

Ending Inventory

This refers to the value of the food inventory at the end of the month. If the school district is calculating a single inventory, the value includes both purchased food and USDA donated foods.

Rebates

This item refers to money received from a company as an incentive to use a product. If the rebate is received during the year in which the food is purchased, it is recorded as a reduction to food cost. Rebates from the prior school year are recorded as revenue.

USDA Donated Foods Processing Fees

These are fees paid to commercial food processors for processing USDA donated foods into more convenient forms. They do **not** include the value of the USDA donated foods.

Beginning USDA Donated Foods Inventory

This is the value of USDA donated foods in storage at the beginning of the month.

Value of USDA Donated Foods Received

This is the assigned value by USDA donated food items received during the accounting period.

Ending USDA Donated Foods Inventory

This is the value of USDA donated foods in storage at the end of the month.

Expenditures
General Operating & Food Production Supplies

For the period of _____

General Operating

463	Food Service Supplies	\$	_____	
469	Other Processing Supplies	\$	_____	
471	Office Supplies	\$	_____	
479	Other General Supplies	\$	_____	

Total General Operating Expense \$ _____

464	Food Production Supplies	\$	_____	
-----	---------------------------------	----	-------	--

Total All Supplies \$ _____

Definitions

Expenditures – General Operating & Food Production Supplies

General Operating Supplies are those used in administering and operating the school foodservice program. The breakdown represented below may not be feasible or necessary for every school food authority. However, these categories and definitions are provided for information and optional use by the school foodservice administrator.

Food Service Supplies or Regular Supplies 463

Cleaning Compounds	Detergents	Disinfectants
Mops/mop buckets	Brooms/dust pans	Polishes
Steel wool/scouring pads	Brushes	Wax/wax stripper
Hand soaps	Trash containers	Garbage bags
Water treatment chemicals	Dish machine chemicals	Drying agents
Sanitizer	Dish racks	Toilet paper
Paper Towels		

These items are used in the process of preparing, serving, and storing food. Examples are as follows:

- **Kitchen utensils** – Cutting knives, measuring devices, spatulas, whips, brushes, thermometers, serving utensils, protective gloves, cutting boards and other such kitchen items are included in this category.
- **Cookware/ovenware** – Pots, steam pans, cobbler pans, bun pans, skillets, and other similar cookware are examples for this line item.
- **Preparation equipment** – This category includes scales, timers, can openers, and small equipment such as blenders or hand mixers
- **Storage/transport** – Pan racks, dunnage racks, utility carts, can storage racks, food storage containers, storage room bins, food transport cart, and other items used for storage or transport of food are classified under this category.
- **Serving line supplies** – Plates, flatware, glasses, trays, tray racks, and other similar items are considered serving line supplies.

Office Supplies 471

These items are used in the district/school office to administer the school foodservice program. Examples are as follows:

Adding machine tape	Binders	Desk pads
Pens, pencils, markers	Stamp pads	Staplers, staples
Data processing supplies	Printed forms	Masking tape
Time books	Rubber bands	Paper Clips
Scotch tape	Folders	Report covers
Stationery/envelopes	Computer paper	Printer cartridges
Diskettes	Postage	

Other General Supplies 479

These items are purchased by the school foodservice program for the in-house repair and upkeep of equipment and facilities. Examples are as follows:

Light bulbs	Fuses	Refrigeration supplies
Windowpanes	Filters (water, air)	Paint supplies
Floor mats	Fire extinguishers	Water hoses
Equipment parts	Light switches	Electrical cords
Service manuals		

Food Production/Processing Supplies 464

Paper or disposable supplies used at the school site only for production and service of food are recorded under this classification. Examples are as follows:

- | | | |
|----------------------------------|-------------------|-------------------------|
| Napkins | Pastry bags | Pan liners |
| Straws | Filter paper | Parchment |
| Soufflé cups | Disposable cups | Disposable plates/trays |
| Wax paper | Foil | Paper towels |
| Disposable Aprons | Disposable gloves | Disposable table covers |
| Disposable forks, spoons, knives | | |

Expenditures		
Capital Equipment/Furniture		
For the period of _____		
Equipment, Purchased		
Kitchen Equipment	\$	_____
Office Equipment	\$	_____
Dining Furniture	\$	_____
Office Furniture	\$	_____
Vehicles	\$	_____
Total Equipment, Purchased Expense		\$ _____
Equipment, Leased/Purchased		
Kitchen Equipment	\$	_____
Office Equipment	\$	_____
Total Equipment, Purchased Expense		\$ _____
Equipment, Leased		
Kitchen Equipment	\$	_____
Office Equipment	\$	_____
Vehicles	\$	_____
Total Equipment, Purchased Expense		\$ _____
Total All Equipment Expenditures		\$ _____

Definitions

Expenditures – General Capital Equipment/Furniture

Major Equipment/Furniture Purchased

This item refers to an expenditure for durable equipment or furniture over a specified dollar amount, as defined by the state, with a life expectancy greater than one year. It is recorded to a fixed asset account. Items may include major food preparation equipment, refrigeration equipment, serving line equipment, copying machines, fax machines, computer hardware, dining room tables/chairs, office desks, etc.

Equipment, Leased/Purchased

This category covers equipment initially leased for a contract price. When the lease is fully paid, the equipment becomes the property of the school district.

Equipment, Leased

This line item is for payments to use equipment that will be returned to the leasing agent when the lease expires.

NOTE:

The *NCES Financial Accounting for Local and State School Systems, 2003 Edition* proposed a set of criteria for distinguishing capital equipment from supply items. An equipment item must meet all of the criteria. At the first “no” the item is declared to be a supply, not equipment.

Criteria for Distinguishing Equipment from Supply Items

1. Lasts more than one year
2. Repair rather than replace
3. Independent unit rather than being incorporated into another unit item
4. Cost of tagging and inventory small percent of item cost

Expenditures Miscellaneous

For the period of _____

Transportation

Fuel and Oil	\$	
Insurance	\$	
Repair/Service	\$	
Books, Periodicals	\$	
Subscriptions	\$	
Professional Dues	\$	
Nutrition Education	\$	
Staff Development Activities/Training	\$	
Professional Conference/Meetings	\$	
In-District Travel	\$	
Marketing	\$	
Recruitment	\$	
Other	\$	

Total Miscellaneous Expense \$ _____

Definitions Expenditures – Miscellaneous

Transportation

- **Fuel and Oil** – This item includes the costs of fuel and oil directly used by vehicles owned or leased by the school foodservice program.
- **Insurance** – The cost of insurance on vehicles owned or leased by the school foodservice program is included in this item.
- **Labor for repair/service** – These expenditures are for outside labor and parts to repair and/or service vehicles owned or leased by the school foodservice operation. The costs for tires, batteries, etc., purchased by the school foodservice program are also included as transportation service items.

Books, Periodicals

These items include books, periodicals, and other publications that can be used in the operation or management of the school foodservice program.

Subscriptions

This item refers to the costs of subscriptions to business, professional, and technical periodicals that are applicable to the school foodservice program.

Professional Dues

The costs of memberships in business, technical, and professional organizations are recorded under this line item.

Nutrition Education

This item is for the costs of conducting or promoting nutrition education in the school district.

Staff Development Activities/Training

The costs associated with training activities provided for employee development by the school district are included under this category. Costs for training provided by outside vendors not on the payroll of the school district should be reported under Purchased Professional Services.

Professional Conferences/Meetings

This category is for the costs of meetings and conferences where the primary purpose is the dissemination of technical information, including meals, transportation, rental of meeting facilities, and other incidental costs.

In-District Travel

Expenses for local travel (mileage) within the school district are recorded under this line item. Other expenses may include visits to schools and business-related trips to banks, etc.

Marketing

This item is for the costs of improving customer satisfaction with the school nutrition program. Included are promotions, point of sale décor, advertising, publicity, customer satisfaction surveys, etc.

Recruitment

Costs related to attracting applicants for vacancies within the school foodservice operation are recorded under this line item.

Other

Other miscellaneous costs that are not accounted for in the any of the previously discussed items are included in this category.

SECTION IV: Financial Analysis

Successful financial management of school foodservice operation requires careful review and analysis of financial data. For financial data to be purposeful and useful, it must be understandable, reliable, relevant, and timely. Understanding and monitoring financial data can help directors and managers determine the profitability and efficiency of a school foodservice operation and identify areas for improvement. The relationship between available revenue and program costs must be evaluated on a regular basis. Programs are expected to be self-sufficient; this requires increased accountability.

Several types of analyses are appropriate to generate performance indicators for evaluating financial management of a school foodservice operation. Performance indicators may be stated in dollars, percentages, or ratios to facilitate the analysis process. National Food Service Management Institute Task Force members identified these performance indicators:

- Financial position (operations reports, trial balance sheet, budget variances, fund balances)
- Percent by cost by category to total revenue (operating ratios)
- Meal cost (plate cost, food cost/meal, labor cost/meal, commodity value/meal)
- Participation rate (by program, eligibility category)
- Productivity (meals per labor hour, revenue to variable costs)

These performance indicators are meaningful only when compared to other useful criteria. One way to accomplish this is through the utilization of benchmarks. Benchmarks are standards used to measure performance and identify areas for improvement. Benchmarking data can be compared to:

- Corresponding data from the prior period; significant changes may be identified from this comparison,
- Planned goals such as budget, participation, and meals per labor hour,
- Other foodservice operations with similar characteristics.

For all per meal calculations and for Meals Per Labor Hour, we must determine **Meal Equivalents**.

Meal Equivalents

<i>1 Lunch =</i>	<i>1 meal equivalent</i>
<i>3 Breakfasts =</i>	<i>2 meal equivalent</i>
<i>3 Snacks =</i>	<i>1 meal equivalent</i>
<i>All a la carte/\$3.00 =</i>	<i>1 meal equivalent</i>

It is critical that the system correctly record any a la carte items as it will affect the number of meal equivalents measured for each school and for the program as a whole!

***A la carte includes: All Adult Meals
All Student A la carte
All vended, catered, special functions.
(Any sale of food other than a student reimbursable meal)***

EXAMPLES OF VARIOUS TYPES OF ANALYSES AND MEASUREMENTS ARE INCLUDED IN ATTACHMENTS TO HANDBOOK.

Determining the Productivity Rate

Upon completing the module, participants will be able to:

- * Define productivity
- * Convert all meals and other sales to meal equivalents
- * Determine the productivity rate of a food service staff

The two largest expenses in school foodservices are food and labor costs. Labor costs will increase if employees receive step raises and/or cost-of-living raises. The costs of fringe benefits also increase, such as retirement and health insurance. Over recent years, the abundance of potential foodservice employees has shrunk to the point that schools are having to compete for employees. This has resulted in increases in starting pay for many foodservice employees.

A question often asked is, "How much staff is needed?" This will depend on a number of factors, such as how efficient a staff is and how many labor hours are needed. That brings us to the questions: "How efficient is the staff?" "Is the staff producing at a high or low rate of productivity?" Low productivity contributes to high labor costs in the school foodservice industry.

Productivity Rate

The productivity rate is the level of efficiency in the use of people, materials, equipment, and the money available. In this module we will concentrate on the efficiency in the use of people. **Productivity may be simply defined as the ratio of output to input.** Like all industries, school foodservice can measure its productivity. To determine the productivity rate in school foodservice, use the following formula:

$$\frac{\text{Output}}{\text{Input}} = \text{Productivity Rate}$$



First, we need to identify “output.” Output is the product produced. In school foodservice programs, the output is food and service. A foodservice program provides food and services in many different forms; breakfast, lunch, snacks, special functions, and food for extra sales.

Secondly, we need to identify “input.” Input is the labor that goes into producing the output. The labor refers to the number of labor hours that go into producing and serving food. Those labor hours include the hours a manager works and the labor hours each of the employees works. All the labor needed to produce and serve meals, clean up, cashier, and prepare the daily accountability reports should be included.

$$\begin{array}{l} \text{Output in School Foodservice} = \text{Meals} \\ \text{Input in School Foodservice} = \text{Labor Hours} \end{array}$$

Thirdly, we need to identify the “productivity rate.” The productivity rate is the efficiency rate, or how much food and service can be produced with a labor hour of work. In school foodservice we measure productivity by the number of meals produced with a labor hour, or meals per labor hour (MPLH).

Meals Per Labor Hour

To determine the productivity rate of a school foodservice staff, divide the output (number of breakfasts, lunches, and equivalent extra food sales) by the number of labor hours worked.

$$\frac{\text{(Output) Meals Equivalents}}{\text{(Input) Number of Labor Hours}} = \text{Productivity Rate or Meals per labor Hour}$$

Determining Meal Equivalents

Lunch is the main meal of the day and it is the standard used to evaluate the other meals/services. Usually, the amount of work involved in producing a breakfast is less than what is involved in producing a lunch. Foods sold as extra sales, snacks, and special-function foods also need to be measured. The breakfasts, snacks, special-function foods, and extra sales are converted to equal quantities of work-referred to as meal equivalents. All the food prepared and served should be converted to meal equivalents.

$$\frac{\text{Meal Equivalents (MEQ)}}{\text{Number of Labor Hours}} = \text{MEQ per Labor Hour} \quad \text{or Meals per Labor Hour (MPLH)}$$

The Alabama Department of Education, Child Nutrition Programs, has established the amount of work involved in producing and serving a breakfast at 2/3 or .67 of a lunch. This means that there is 2/3 as much work involved in producing and serving a breakfast as there is in producing a lunch.

To determine the breakfast “meal equivalents,” multiply the number of breakfasts served by .67. For example, the school serves an average of 100 breakfasts. Multiply 100 by .67 to obtain the MEQ, as follows:

$$\text{Number of Breakfast} \times .67 = \text{MEQ}$$

$$100 \times .67 = 67 \text{ MEQ}$$

To determine snacks “meal equivalents,” divide the number of snacks by three. For example, to calculate the meals equivalents for a school serving 60 after-school snacks a day, divide 60 snacks by 3, as follows:

$$\frac{\text{Number of Snacks}}{3} = \text{MEQ}$$

$$60 \div 3 = 20 \text{ MEQ}$$

Ala carte food sales may be converted to meal equivalents by dividing dollars in extra food sales by the current federal free lunch reimbursement plus USDA entitlement commodity rate per lunch. In Alabama we have chosen to use \$3.00 as the standard for converting ala carte food sales to meal equivalents.

$$\frac{\text{\$ in Extra Food Sales}}{\text{\$3.00}} = \text{MEQ}$$

$$\frac{\text{\$234.00}}{\text{\$3.00}} = 78.0 \text{ MEQ}$$

In this example, the school district qualifies for 60% reimbursement rate, based on 2007-08 rates. See Exhibit 3.1 for a summary and another example.



Notes

Exhibit 3.1. Meal Equivalents (MEQ) and An Example

1 Breakfast (Number Breakfasts x .67 = MEQ)	=	.67 MEQ
1 Lunch	=	1 MEQ
3 Snacks	=	1 MEQ
<u>Dollars in Extra Food Sales</u> \$3.00	=	1 MEQ
<p>Example: New Elementary School serves 150 breakfasts, 200 lunches, and 30 snacks and takes in \$30 in extra sales per day.</p> <p>The MEQs are determined as follows:</p>		
200 Lunches	=	200.0 MEQ
200 Breakfasts (200 x .67=134)	=	134.0 MEQ
40 Snacks (40 ÷ 3 = 13.3)	=	13.3 MEQ
\$30 Extra Sales** (\$30 ÷ \$3.00 =10)	=	10.0 MEQ
Total Meal Equivalents		357.3
**Includes paid adult meals		

Exhibit 3.1 illustrates the use of MEQs. When all the MEQs are added together the total number of MEQs produced is obtained (357.3).

Determining Productivity of a Staff

What is the foodservice employees' productivity or efficiency rate? To determine how productive a staff is, divide the average number of meal equivalents by the average number of labor hours (including the manager, substitute labor, and all the staff labor hours). This gives the number of meals per labor hour (MPLH) an existing staff is producing and serving.

To determine the productivity rate (or the meals per labor hour produced by an existing staff), use the following formula:

$$\frac{\text{Output (MEQ)}}{\text{Input (Number of Labor Hours)}} = \text{Productivity Rate (MPLH)}$$

The “output” equals the total MEQs. The “input” equals the total labor hours used. The MEQs are divided by the labor hours. New Elementary School is staffed with 21 labor hours. Their productivity rate is arrived at by dividing the 320.0 MEQs by 21 labor hours.

$$\frac{3.57.3 \text{ MEQ}}{21 \text{ Labor Hours}} = 17.01 \text{ MPLH or } 17 \text{ MPLH}$$

The productivity rate of New Elementary School’s foodservice staff is 17+ MPLH. Exhibit 3.2 shows how the hours are divided to cover the one serving line at lunch and breakfast.

Exhibit 3.2. An Example of Division of Labor Hours

Manager	6 hours per day	6 hours
1 staff person	5 hours per day	5 hours
2 staff persons	4 hours per day	8 hours
1 staff person	<u>2 hours per day</u>	<u>2 hours</u>
Totals: 5 employees		21 hours
		per day

In Class Exercise: Determining Productivity of Existing Staff

Use Form 9 to determine the meal equivalents for “ABC” High School. “ABC” High School averages 180 for breakfast and 1,306 for lunch, 45 snacks, and an average of \$230 in daily extra food sales.

Using the meal equivalent formula, determine the productivity rate for “ABC” High School’s staff, who works an average of 104 labor hours per day.

Determining MEQ and Productivity of a Staff, Part 1

Average Daily Data:

Step 1			
Number Breakfasts Served _____	x .67	=	_____ MEQ
Step 2			
Number Lunches Served _____		=	_____ MEQ
Step 3			
Extra Sales \$ _____	÷ 3.00	=	_____ MEQ
Step 4			
Number Snacks _____	÷ 3	=	_____ MEQ
Step 5			
Number Contracted Lunches Served _____		=	_____ MEQ
TOTAL		=	_____ MEQ

Step 6			
Productivity of the Staff			
		Total	
		Number	
Total MEQ _____	÷	Labor Hours _____	= _____ MPLH

Exercise (continued)
Determining Productivity of Your Staff

Obtain the following information for a day from your school foodservice:

1. The number of labor hours assigned (including the manager and substitute labor hours)
2. The average number of breakfasts and lunches served each day
3. The average dollars in extra sales per day
4. The average number of snacks served per day
5. Average contracted meals per day (if any)

Insert this information in the proper blanks on the above form. Follow the steps for this form to obtain the productivity rate, or meals per labor hour (MPLH), of your staff. See the data brought from the school district.

Determining Productivity of Your Staff, Part 2

Average Daily Data:

Step 1			
Number Breakfasts Served _____	x .67	=	_____ MEQ
Step 2			
Number Lunches Served _____		=	_____ MEQ
Step 3			
Extra Sales \$ _____	÷ 3.00	=	_____ MEQ
Step 4			
Number Snacks _____	÷ 3	=	_____ MEQ
Step 5			
Number Contracted Lunches Served _____		=	_____ MEQ
TOTAL		=	_____ MEQ

Step 6

Productivity of the Staff

		Total	
		Number	
Total MEQ _____	÷	Labor Hours _____	= _____ MPLH

Once a manager knows the productivity rate of the staff, the questions asked are: "Is that good?" and "How does that compare with other schools with similar situations?"

Answer the following questions:

Is your productivity rate below 14 MPLH? _____

Is the productivity rate 18 MPLH or higher? _____

If higher than 18 MPLH, the manager deserves a pat on the back. If it is below 14 MPLH, the staff needs to either serve more meals or labor hours should be reduced.

If the staff is producing at 15 meals per labor hour and wants to produce at 16, 17, or 18, increasing productivity doesn't just happen. It requires changes. These changes will be discussed in detail in the following pages.

Notes

CALCULATION OF MEALS PER LABOR HOUR

			Staffing Formula							
	B	C	D	E	F	G	H	I	J	K
							ACTUAL			
SCHOOL	RATE/HR	LUNCH	BREAKFAST	A LA CARTE	SNACK	TOTAL	LABOR	HOURS	% OVER/ UNDER	ACTUAL
	DESIRED	ADP	ADP	SALES	ADP	EARNED	TOTAL	OVER/UNDER	UNDER	MSLH
						[(C+2D/3+E/ 3.00+F/3/ B]	(Input Data)	(H - G)	(I / H)	[C+D/2+E/ 3.00+F/4/ H]
South Elementary North	16	311.81	215.25	61.27	0	29.73	31	2.87	10.21	14.19
Elementary Smith	16	259.29	237.13	46.63	0	27.06	31	5.93	23.64	12.69
Elementary Middle School West	16	189.37	72.16	26.31	0	15.39	31	16.09	107.87	7.56
Park Side High Northview	16	293.61	190.94	58.64	0	27.53	31	4.85	18.55	13.18
Elementary Midtown Middle School	16	198.89	126.69	59.29	0	18.94	35.5	17.26	94.6	7.94
Anytown High School	16	259.9	199.97	60.98	0	25.85	31	6.6	27.06	12.26
	16	436.13	255	198.66	0	42.02	62	20.57	49.63	10.16
	16	348.92	96.21	500.34	0	36.24	83	42.55	105.19	6.79
TOTALS	16	2297.92	1393.35	1012.12		27.85	335.5	116.72	436.75	9.93

RED FLAGS TO MONITOR/INVESTIGATE

- **Low meals per labor hour; high percentage labor/fringes to revenue; high per meal labor costs.**
- **High food costs per meal; high percentage food costs to revenue.**
- **Low meals per labor hour and high food costs due to using expensive processed foods.**
- **Basic outcomes that do not relate.**
- **Are all monies being deposited daily? Compare potential to actual revenues; make surprise visits to schools and verify cash reconciliation. Make sure two individuals are performing cash counts for each cash drawer. Compare to normal history of cash deposits. Monitor cash deposits when staff goes on vacation or sick leave. Monitor Cash Over/Short. Establish threshold for cash over/shorts.**

STATE STANDARDS FOR SPECIFIC PERFORMANCE MEASUREMENTS
--

Operating Balance (# of Months) <i>(Fund Balance/12 Months)</i>	1 (USDA regs limit to 3 months)
Expenditures As Percent of Revenues	94 – 96%
Food Expenditures	30 – 34%
Labor Expenditures	46 – 50%
Per Meal Food Costs	
Food Expenditures	\$1.20 - \$1.40
Labor Expenditures	\$1.50 - \$1.75
Meals Per Labor Hour	16 – 19

A LA CARTE PRICE FACTORS

<i>To get a desired Food Cost of</i>	<i>Multiply Actual Food Cost By</i>
33%	3.0
35%	2.85
40%	2.5
45%	2.22
50%	2.0

Note: A higher food cost should be offset by lower labor requirement

CONTROLLING LABOR COSTS – PART II

Scheduling Work for High Productivity

Upon completing the module, participants will be able to:

- ▶ **Understand the advantages to a planned work schedule**
- ▶ **Determine factors to consider when planning work schedules**
- ▶ **Prepare work schedules**

Training Employees for High Productivity

Upon completing the module, participants will be able to:

- ▶ **Identify factors that increase productivity**
- ▶ **Establish training on how to set up a work area**
- ▶ **Involve employees in how to increase productivity**

Making Changes Needed to Reduce Labor Costs

Upon completing the module, participants will be able to:

- ▶ **Establish ways of reducing labor costs and increasing productivity**
- ▶ **Determine where improvement is needed in your operation**
- ▶ **List changes you plan to make**

Scheduling Work for High Productivity

Upon completing the module, participants will be able to:

- ▶ **Understand the advantages of a planned work schedule**
- ▶ **Determine factors to consider when planning work schedules**
- ▶ **Prepare and post work schedules**

Scheduling Work for High Productivity

Today's progress was yesterday's plan" is a powerful statement. Two other similar sayings are: "Most people don't plan to fail—they fail to plan," and "Work expands to fill the time available (Parkinson's Law)." Originators of these sayings are unknown.

“Today’s progress was yesterday’s plan.” (Anonymous)

One of the important jobs of a manager is to keep all employees busy and productive. The goal should be to improve productivity annually. One sure way is through effective, well-planned work schedules. Therefore, it is the manager’s responsibility to plan work.

A common complaint is that there is not enough time in the day to do the work. Some managers ask for additional labor hours even though they are staffed appropriately. Even when they are overstaffed and producing at a low productivity rate some will complain of not enough labor. One sure way to determine if there is “enough time in the workday” is to plan the work on paper.

for the menu. Management should be required to plan work schedules to the menu. If a menu cycle is used, the work schedules should be “recycled” or reused, too. This enables management to improve the work schedules (make corrections when timing is off). It makes the job of preparing work schedules much easier.

Planning Work Schedules

A work schedule is a plan of work that:

- assigns someone to do specific jobs at specific times
- until all jobs and duties are planned
- and all employees’ workdays are planned daily, weekly, or yearly

Work schedules **inform** the employees of set deadlines and **give urgency** to the assignments. If time limits are not set, the Parkinson’s Law takes over.

**“Work expands to fill the time available.”
(Parkinson’s Law)**

Some foodservice employees depend on work schedules, whereas others may not see the benefits. Managers will sometimes argue against work schedules with the comment, “My staff and I have worked together so long that we each know what to do and don” need work schedules. " That attitude often comes from the schools that need work schedules the most. Some employees have a way of taking all day to do a job, and some fail to do their share of the work. A common complaint is, "do my work and hers/his work, too." There are many advantages to a work schedule.

Types of Work Schedules

Three types of work schedules will be discussed in this Module:

1. Daily group work schedule by menu
2. Individual work assignments
3. Cleaning schedule

Each of these schedules are discussed in detail on the following pages.

Exhibit 4.1. Advantages to a Written Work Schedule

- ▶ Improves productivity
- ▶ Gives the manager and employees more confidence that the work will be done on time and that all the work will be done by someone
- ▶ Informs employees of the work to be done
- ▶ Informs each employee of the sequence for each of his or her duties with time requirements (expectations)
- ▶ Encourages “just in time” cooking and avoids preparing food too far ahead (e.g., oven barbecued chicken for lunch from 11:30 a.m. to 1:00 p.m. ready at 9:30 a.m.)
- ▶ Enables management to better balance the workload
- ▶ Prevents employees having to ask, “What do you want me to do next?”
- ▶ Helps employees look ahead and have everything ready when needed.
- ▶ Assigns specific cleaning jobs to each employee.

Preparing Daily Group Work Schedules by Menu

The first time one plans work schedules it is difficult to get started without some guidance. There are some steps to making a work schedule that can help make the job easier (see Exhibit 4.2.).

Exhibit 4.3 provides an example of a day's work schedule for an elementary school (using a day of a cycle menu).

Exhibit 4.2. Steps to Planning a Work Schedule

1. Plan **the menu first** or determine which week of the cycle will be used.
2. Use Form 13 to **list all the employees**, considering each employee's abilities and the number of hours the employee will work and the time (this is best determined after the work is planned).
3. Use Form 14 for planning the schedule. The day is **divided into 15-minute time periods**. (See Exhibit 4.3. for an example.)
4. Identify day of **the week and date(s)** on the form and **the menu** that is to be prepared and served.
5. Determine how many people are needed at **peak of service** to cover all the essential workstations and number or identify the positions with a person's name.
6. Establish the **time of service** and pencil those times in.
7. Indicate by each employee's name if the employee is entitled to **break and if the person will eat lunch**.
8. Start planning **at the lunch periods and work backwards**, whereby, "just in time" cooking is done, and food is prepared close to service. (See notes for step 8 that follow.)
9. Plan **time for employee lunch breaks and other breaks** where applicable. (See notes for step 9 that follow.)
10. Put **time limits on each job**; be realistic.
11. Give **each employee a responsibility** that he or she will complete. (See notes for step 11 that follow.)
12. **Plan cleaning** to take place all day and encourage cleaning "as you go." (See notes for step 12 that follow.)
13. **Check off every item on the menu** and make certain all jobs have been planned into the work schedule. Don't leave off a single item.
14. **Plan "prep" work** for other days of the week. (See notes for step 14 that follow.)
15. Determine the **best starting and ending time** for each employee to begin and end work based on the work schedule. Make adjustments were necessary.

Refer to Exhibit 4.2 when reviewing the Exhibit 4.3.

Notes for Step 8: Start Planning at the Lunch Periods and Work Backwards

When planning work schedules many things should be considered. Some things to consider are: (1) how long it takes to prepare and cook each item on the menu, (2) what time the food should be done, (3) cooking just in time, and (4) adjustments necessary for changes in forecasted numbers.

For example, if the menu contains barbecued chicken, it requires approximately 45 minutes to cook and approximately 25 minutes to pan and prepare 300 servings for oven cooking. If the first lunch period is at 11:30, the person responsible for chicken would be assigned to start preparation around 10:00 a.m. and begin cooking process for first lunch period at 10:30 a.m. If the second lunch period begins at 12 noon, a second batch of chicken would be put into the oven at 11:00 a.m. If the quantities used during either of the lunch periods was greater or less than forecasted for that time in the serving process, the quantities cooked for the last lunch period could be adjusted.

Notes for Step 9: Plan Time for Employee Lunch Break and Other Breaks

Stagger employee breaks whereby work does not stop in the kitchen. Some of the employees could have lunch **before the customers are served**. This could test the food and also prevent low blood sugar for some employees. (Do not cook food too far ahead just to accommodate the employees' lunch times.) Other employees could have a lunch break **between student lunch periods** and some **after the last lunch service**. The goal should be to schedule cashiers before the end of the lunch periods. This will free them to do necessary reports at the end of the lunch periods. Someone should be assigned to take care of leftovers. This person should be available to do this very important job immediately after the last lunch period.

Notes for Step 11: Give Each Employee a Responsibility

Employees need to feel they are responsible for part of the work and not just "helpers." Certainly, part of the day they may be helpers. Assign to each employee at least one specific responsibility. This fosters employee job satisfaction and helps develop employees' abilities to take and complete jobs for which they are responsible.

Notes for Step 12: Plan Cleaning

Plan preparing for tomorrow and cleaning up all through the day and week.

Notes for Step 14: Plan "Prep" Work

Prepare for the following day or days. "Bunch up" needs and prepare ahead to improve efficiency. For example, when grating cheese, grate cheese for the entire week and store in marked bags. Also indicate in the work schedule when to take meat out to be thawed.

Group Assignment—Exercise: Preparing Group Daily Work Schedules

In groups of three to five people and using Forms 12 and 13 plan a work schedule for the following situation:

First Elementary School

Serves per day: 175 at breakfast, 350 at lunch
sells \$30 extra food sales

Grades: K-5

Staffed with 26 labor hours—manager, Position No. I (7 hours), one Position No. II (6 hours), one Position No. III (5 hours), one Position No. IV (4 hours) and one Position No. V (4 hours)

Breakfast menu: Cinnamon Toast, Oatmeal, Orange Juice, Milk
Lunch menu: Week 2, Day 2 (Exhibit 4.4 attached)

One serving line

Breakfast period: 7:45 a.m. to 8:15 a.m.

Lunch period: 11:15 a.m. to 12:55 p.m.

A group of 30 students is scheduled every ten minutes

1. Using Form 12 determine the hours the employees will work and what their jobs will be.
2. Using Form 13 plan a work schedule for one day with pre-preparation.

Exhibit 4.4 is provided for use in completing the Exercise.

Form 12: Determine Staff Hours of Employees

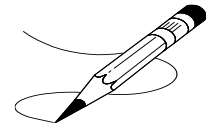
Positions	Number Hours	Hours Work	Breaks

Form 13. Daily Group Work Schedule

School _____ Day or Date _____ Cycle _____

Breakfast Menu _____ Lunch Menu _____

	Number Hours	Name/Position	Name/Position	Name/Position	Name/Position	Name/Position
	Total	No. I Manager-7 hrs	No. II 6 hrs	No. III 5 hrs	No. IV 4 hrs	No. V 4 hrs
	Time	Assignments	Assignments	Assignments	Assignments	Assignments
B R E A K F A S T	7:00-7:15					
	7:15-7:30					
	7:30-7:45					
	7:45-8:00					
	8:00-8:15					
	8:15-8:30					
	8:30-8:45					
	8:45-9:00					
	9:00-9:15					
	9:15-9:30					
	9:30-9:45					
	9:45-10:00					
	10:00-10:15					
	10:15-10:30					
	10:30-10:45					
10:45-11:00						
L U N C H	11:00-11:15					
	11:15-11:30					
	11:30-11:45					
	11:45-12:00					
	12:15-12:30					
	12:30-12:45					
	12:45-1:00					
	1:00-1:15					
	1:15-1:30					
	1:30-2:00					
2:00-2:30						
2:30-3:00						



Individual Work Assignments

Individual work schedules/assignments are often needed and used for:

- ▶ New employees or substitutes
- ▶ Employees whose responsibilities have been changed
- ▶ An employee who needs more directions than usual

An example of an individual work assignment is in Exhibit 4.5. This work schedule gives more detail than the group work schedule, and the person planning it should include the answer to anticipated questions, like recipe number to use, portion size, and number of portions to prepare or pre-portion.

4.5. Individual Work Assignment/Work Schedule

SCHEDULE FOR Mary Dobson HOURS WORKED 8:00-1:00

SERVING TIME 11:30 – 12:30 DAY/DATE Monday, April 2

POSITION: Baker/server

ASSIGNMENT: Bake rolls, prepare rice krispie bars, set up line, serve, and clean

TIME	PREPARATION or TASK TO BE DONE	NUMBER TO PREPARE FOR	RECIPE NUMBER	DIRECTIONS
8:00 9:00	Prepare rolls to rise Clean area	250		2 ½ times recipe
9:20 10:00	Make rice krispie treat Wash pots and pans	250		2 ½ times recipe
10:15 10:30	Prepare rolls for last rising Take break			Pan rolls for last rising.
11:00 11:10 11:20 11:25 11:30 12:00	Portion rice krispie treats Bake rolls Set up line with rice krispie treats Put rolls on line Serve on line Serve on line			Cut rice krispie bars 6 x 10, portion onto "ice cream square" dish
12:20	Put fruit in refrigerator for tomorrow			ITEMS TO REFRIGERATE: 4 cans fruit cocktail 3 cans sliced peaches 3 cans USDA pineapple tidbits
12:30 12:45 1:00	Wash dining room tables Clean milk cooler Sign out			

Cleaning Schedule

The day-to-day cleaning goes in the daily work schedule. The cleaning schedule would be for periodic cleaning jobs-weekly, monthly, annually—not daily cleaning jobs which fit best on the daily work schedule. Some managers list the cleaning jobs and rotate the employees through the cleaning schedule. See Exhibit 4.6 for an example. The person scheduled to clean ovens this week would not clean ovens next week but would do another job.

Notes in General:

Plan weekly and monthly cleanup schedules, e.g., listing items like milk coolers, refrigerators, ovens. Some managers prefer to rotate these jobs weekly or monthly and make this schedule separate from the daily work schedule. However, the daily work schedule should have a period planned within each employee's day for weekly or monthly cleaning jobs.

Exhibit 4.6. Example of a Cleaning Schedule

Cleaning Responsibility	Week 1	Week 2	Week 3	Week 4
Clean walk-in refrigerator #1 & 2	Jane	Mary	Sue	Louise
Clean walk-in freezer #1 & 2	Louise	Jane	Mary	Sue
Clean the ovens	Sue	Louise	Jane	Mary
Clean steamers	Mary	Sue	Louise	Jane
Straighten and clean storeroom	Maggie	Susan	Jerry	Robert
Straighten and clean drawers in tables	Robert	Maggie	Susan	Jerry
Cleans walls behind serving areas	Jerry	Robert	Maggie	Susan
Clean fronts of serving areas	Susan	Jerry	Robert	Maggie

In Class Exercise: Cleaning Schedule

Using Form 15, list some of the cleaning jobs to be done at First New Elementary School and assign the jobs to the employees for the month (with the idea they will rotate monthly).

Form 15: Cleaning Schedule

Cleaning Responsibility	Week 1¹	Week 2¹	Week 3¹	Week 4¹

“Forget Me Not” Jobs

Often-forgotten jobs that need to be assigned and planned into the work schedule are:

- ▶ Changing menu board—if requires handwriting, assign to the person with the best handwriting skills
- ▶ Setting up serving lines with:
 - all serving tools
 - paper supplies
 - condiments
 - trays
 - silver
 (This is best assigned to one or two people, not to several.)
- ▶ Decorating serving lines/area and dining room—good jobs to assign to an artistic person
- ▶ Garnishing food/merchandising food—making the mouth water and making food look good enough to eat
- ▶ Maintaining the bulletin board
- ▶ Preparing a sample tray each day and discarding the old tray
- ▶ Observing plate waste
- ▶ Talking with students in dining room to determine customer satisfaction

REVENUES AND PARTICIPATION

DETERMINING PRICES TO CHARGE AND OTHER SOURCES OF REVENUE

Determination of Meal Prices in the Child Nutrition Program (CNP)

All meal prices charged in a school district are to be determined by the local school board. In the determination of the meal prices, the price charged to students should cover the costs of the meal, less the current rate of USDA reimbursement and the value of the USDA entitlement for donated foods. Currently USDA provides no commodity support at breakfast so lunch is the only meal that the value of USDA donated foods should be deducted.

Student Meal Prices

For the establishment of the price to be paid by the full price paying child, one must first determine the average plate cost for the school district. This must include all costs; food, labor, supplies, indirect cost, etc. For example, if the plate cost is determined to be \$2.25 the price charged should be:

$\$2.25$ (plate cost) - $.23$ (Federal reimbursement) - $.2084$ (value of USDA donated foods)
= $\$1.8116$ (round up to 1.90)

Other factors for consideration before increasing prices should be:

- Ease of making change
- Possible loss of participation as a result of the increase (for every 1% increase in price there is a corresponding 1% decrease in participation)
- Never make an increase in mid-year
- Prices may need to be different for elementary schools and high schools
- Increases should be for multi-year periods

The maximum price allowed by Federal Regulations for a reduced-price meal is \$.40 for lunch and \$.30 for breakfast. School systems may elect to charge less but can **never** exceed this price.

Second Meals

Federal regulations allow reimbursement for only one meal per child per meal service. Each school system must have a policy for to include dropped meals, spilled meals and second meals. Dropped or spilled meals may not be claimed for reimbursement. The child who dropped the meal should be provided another meal like the one dropped. The cost of the dropped meal is a loss to the school, just as overproduction of meal components would be.

From time to time, a child may wish to purchase or receive a second meal. The price charged for the second meal must be at least the price charged for the paying child. Reimbursement may not be claimed on the second meal, regardless of the eligibility status of the child. The school should be reminded that with no reimbursement for that meal, there is a net loss for the serving of the second meal. It is therefore recommended that consideration be given to charging the cost of the paying child, plus the rate of federal reimbursement, plus the value of USDA donated foods.

Adult Meal Prices

The intent of the National School Lunch Program and School Breakfast Program is to feed children. The program provides funding for all children's meals regardless of income. The reimbursement or payments received for children's meals may not be used to offset the cost of adult meals.

Meal Prices for Non-Program School Board Employees

Meals served to adults not directly involved in the production and service of the food service program may not be financed by children's payments or Federal reimbursement. Meals for non-program adults that are school employees must be priced to cover all costs of the meal. The school district receives no reimbursement or commodity support for meals served to adults. The price of an adult's meal must be at least the price of the paying child plus the rate of federal reimbursement for the paying child plus the value of USDA donated foods provided for each student meal. For example, if the charge to the paying **child is \$2.00**, the **price for an adult meal** should be:

\$2.00	price for paying child's meal
+ .33	Federal reimbursement for a paid meal
<u>+ .2450</u>	USDA donated foods
\$2.575	round up to the nearest 5 cent interval = \$2.60

Adult meals should contain the same portion sizes provided in a high school student meal. If larger portions are required, the school must determine the cost of the extra portion sizes and add the value to the price. At no time may the price charged for an oversized adult meal be less than the actual cost. Special meals must be priced to recover all costs, including labor, supplies, indirect costs, etc. In some cases, the school district has elected to cover the added cost of adult meals through financial arrangements within the system, usually fund transfers from other fund sources or reductions of the amount of indirect cost collected from the CNP. In any case, the actual costs of the meals must be documented and the method of the recovery of those costs documented to verify that the adult meals have not been prepared at an expense borne by the payments received from children's meals. Any losses to the CNP as a result of the adult meals must be paid back to the CNP from another source.

Teachers, school administrators, central office personnel, and other general administrative personnel as well as school patrons, elderly volunteers, Foster Grandparents participants, or other school board personnel not listed may be included in Non-Program adults.

Food Service Staff Meals

Meals served to adults that are directly involved in the production and service of the meals to children are considered program related adults. Meals may be served without charge to CNP employees at the discretion of the school board or School Food Authority (SFA). Meals served to CNP employees are allowable costs of the non-profit food service operation. CNP employees are defined as those employees that are responsible for the preparation, service, or operation of the CNP and paid 100% from CNP funds (Funding Source 5101). At no time may employees that are non-program employees be provided meals without charge, except for employees conducting meal counts for meals served in the classroom. Principals of schools are not entitled to receive meals free of charge. The school district must reimburse the CNP for non-program adult meals provided without charge.

Visiting Adults

Meals may be provided for parents, grandparents, or other adults who are visiting the school. Visiting adults would also include state employees. The price charged to these adults should be such as to cover the actual cost of the meal. Usually, visitors are present at special or holiday mealtimes which may involve extra costs and more expensive items. The cost of these meals should be pre-determined using pre-costing methods. The price for visiting adults should be more than the price for school board employees. While a source of pride for those involved in the production of those meals, the CNP is not a restaurant and should not be in competition with local restaurants. Sales of meals to individuals not on official school visits are subject to sales taxes and the securing of a business license.

Special Meals/Take Out Meals

Many times, meals are requested by groups in the school or at the direction of the school board. The CNP may be requested to provide meals for banquets, special events, cultural heritage days, etc. In all instances the CNP must determine the cost of the meal and recover all expenses involved in the production and service of the meal. Take out meals must include the cost of the disposable supplies used in the meal production.

DETERMINE WHEN TO RAISE MEAL PRICES

Each SFA will complete the Paid Lunch Equity form annually for State Agency to approve.

- 1. How much does it cost to produce and serve a breakfast? A Lunch?**
- 2. What is the present revenue for a breakfast and a lunch?**
- 3. Have you costed your recipes and menus? Would a change in menus reduce costs and still maintain the customer count?**
- 4. Could the costs of producing and serving a breakfast and a lunch be decreased?**
- 5. What is the economic situation in the community? What is the unemployment rate? Have there been recent factory closings or cutbacks in your area?**
- 6. What do the nearby systems charge?**
- 7. When were prices last increased?**
- 8. How much have food costs increased and have the pay scales and fringe benefits increased since the last price increase?**
- 9. Will you be able to justify the price increase to the media?**
- 10. How much would you expect participation of paying students and adults to decrease as a result of the price increase? (Federal studies show that a decrease of one percent is experienced for every one cent price increase. However, many times the participation goes back up after a period of adjustment.)**

DETERMINE REVENUE FROM OTHER SOURCES

Possible vending Summer Food Service Program

IDENTIFY LOST REVENUE OPPORTUNITIES

Are vending machines in use during meal service?

LIST WAYS OF INCREASING PARTICIPATION

- **Use Direct Certification**
- **Use Family Applications**
- **Re-notify students who qualify- make it easy for them to start receiving meals**
- **Do surveys**
- **Market and promote program**
- **Modernize facilities – make atmosphere pleasing and appealing**
- **Provide customer service**
- **Improve menus**
- **Plan sufficient time to eat**

DETERMINE REVENUE FOR THE DAY

UNDERSTAND IMPORTANCE OF ESTABLISHING POLICIES REGARDING PREPAID MEALS AND CHARGED MEALS.

SECTION V: BUDGET

A PLANNING, MANAGEMENT AND CONTROL TOOL... and A STATE REQUIREMENT!

A budget is a management tool used in financial planning, controlling and evaluating revenues and expenditures.

Advantages of a Budget:

- Provides a written plan.
- Identifies resources (revenues) and expenses/costs.
- Provides a control device when used on a monthly basis.
- Communicates goals to others.
- Helps foresee problems.
- Provides a yardstick for evaluating month-to-month financial situations.

Steps to Planning a Budget:

- Have last year's financial data, participation and budget in front of you.
- Forecast revenue based on projected enrollment, anticipated participation, and previous attendance factors.
- Forecast how much food will cost based on bid prices.
- Determine if employees will receive a raise and if fringes will increase.
- Project equipment needs and costs and other expenditures. (Include an ongoing replacement program and addition of some new equipment.)

USE THE BUDGET AS A COST CONTROL

- **Use the budget as a management tool.**
- **Divide the annual budget into monthly budgets according to the number of serving days.**
- **Compare the monthly status report with the planned budget.**
- **Adjust budget as needed and within SDE guidelines.**

Budget requirement for CACFP and SFSP:

- **CACFP:**
 - **Includes Headstart Snacks, Evenstart Snacks, and At-Risk Snacks and Suppers**
 - **Separate online budget application by line items must be submitted to and approved by State Agency for expenditures to be allowable.**
- **SFSP:**
 - **Separate online budget application by line items must be submitted to and approved by State Agency for expenditures to be allowable.**

ATTACHMENTS

- 1. SDE Memos and Guidance**
- 2. SDE Guidance Regarding Required Transfers**
- 3. Allowable Costs**
- 4. SDE Requirements for Administrative Review Documentation**
- 5. Memorandum Concerning Change in Meal Equivalents Formula**
- 6. Equipment Request Form**

UNSIGNED COPY OF ORIGINAL MEMO

Memorandum

TO: City and County Superintendents of Education, Custodians of Funds,
Child Nutrition Program Directors

From: Ed Richardson, State Superintendent of Education

Date: August 31, 2001

Re: Accounting Codes for Child Nutrition Transactions

This memorandum provides guidance to participants in the USDA National School Lunch Program (NSLP) and School Breakfast Program (SBP) concerning various accounting codes and entries required for Child Nutrition (CNP) transactions. It became apparent during monitoring reviews; training sessions and technical assistance site visits that transactions for the Child Nutrition Programs are not being accorded consistent treatment throughout the state. It is critical that all local education agencies (LEA's) record similar accounting entries in a consistent manner so that the budgets, financial statements and other reports are comparable between the LEAs'. Consistent treatment of transactions will also facilitate good financial management of the Child Nutrition Program. It is also imperative that the State Department of Education (SDE) be able to utilize the electronic data submitted by the LEA's rather than requiring additional reports such as the CNP Annual Report. Shown below are various codes that must be used for CNP transactions. Some coding is newly issued; others presented are for clarification and instruction. Please implement the following guidelines effective **10/1/01** to ensure that your accounting system properly reflects CNP transactions as indicated.

Assets:

1. Use 0115 Change Cash for the cash drawers for each cafeteria.
2. Use 0118 Cash Short (Over) to reflect difference between amounts deposited and amounts actually reflected on cash register records. A monthly entry can be made for convenience if necessary. This account should be used for each cost center during the fiscal year and should be closed out before year-end closing. If short, close account to Expenditure Object Code, 699, Other Objects. If over, close to Revenue Code, 6990, Other Local Sources. **Any balances in this account should be monitored and investigated for internal control purposes.**
3. Use 0133 Interfund Receivable to reflect receivables from other funds. (This balance should be paid and closed by year-end closing.)
4. Use 0134 Intergovernment Receivable to reflect amounts due from other governments such as SDE. This is account to reflect receivable for Child Nutrition revenues from SDE
5. Use 0142 Inventories – USDA and 0143 Inventories – Food to reflect value of inventories for USDA commodities and purchased food. **This is a required entry at year end at a minimum.** Many boards take inventory and make entries monthly for good control purposes.

Page Two
Fund Equity:

6. Use 0342 Fund Balance Reserved For Inventories to reflect the corresponding amount of the two inventory accounts. Note: The annual inventory entries at year end are two part. Make one entry to correctly reflect the inventory amount at year end for the asset code with a corresponding debit or credit to the expenditure account. Make another entry to adjust 0350 Unreserved Fund Balance and 0342 Fund Balance Reserved For Inventories.

Revenues:

1. For “sponsors” of the USDA Summer Food Service Program, use 5170 as the Summer Feeding revenue code.
2. For “vendors/contractors” of the Program, use a newly issued code, **6760** to reflect the Summer Feeding-Contracted/Vendor Income.

Function Codes for Expenditures:

1. Use 4210, Food Services Child Nutrition, consistently with all expenditures except for the following uses.
2. Use 9340 as the Function Code for all Summer Food Service expenditures, whether a sponsor or a vendor.
3. Use the Operation & Maintenance Services codes, 3100-3999, as applicable for these types of expenditures as per instructions in the Accounting Manual.

Funding Source:

1. It is permissible to utilize the default code of 5101 for all Child Nutrition activities except for those boards that “sponsor” the Summer Food Service Program. The Funding Source code for sponsors is 5170.
2. If a board wishes to separately reflect the vending of the Summer Food Service Program as a sub-set or sub-fund, the board may choose to use a funding source available such as 5101-6 or 5101-7, etc. In this manner a separate set of accounting printouts can be obtained only for the Summer Food Service Program operations for monitoring purposes. This sub-fund will also roll up into the 5101 default for total reporting purposes for all Child Nutrition Program operations.

PROGRAM CODE: USE PROGRAM CODE 8420 FOR ALL CNP TRANSACTIONS!

PLEASE NOTE THE FOLLOWING GUIDANCE AS WELL: All CNP transactions should be recorded to each school cost center. At a minimum, entries in a CNP central office cost center should be distributed in an equitable manner to each school cafeteria cost center on a quarterly basis. Please ensure that CNP Directors are provided accounting printouts on a monthly basis so that they can more effectively manage the Program. The CNP Directors need reports by Funding Source and by Cost Center in order to analyze the Program overall and on a school-by-school basis.

Please refer to the guidance reflected in the accounting manual, the Financial Planning, Budgeting and Reporting System for Alabama Public Schools. The accounting manual and all changes can be found on the SDE website www.alsde.edu.

ER/PWF/JC:cb

FY01-3098

UNSIGNED COPY OF ORIGINAL DOCUMENT

February 26, 2002

TO: Child Nutrition Program Directors
County and City School Systems

FROM: Perry W. Fulton, Administrator
Child Nutrition Programs

**RE: Clarification on Coding for Equipment
Inventory Requirements for Fixed Assets**

The purpose of this memorandum is to clarify instructions regarding the correct coding for equipment and the federal record keeping requirements for fixed asset records. Please coordinate with your Custodian of Funds, finance director or Superintendent in order to ensure that these specific requirements are met.

Accounting Codes for Equipment: Attached is a copy of a memorandum dated December 27, 2001, issued by Mr. Robert L. Morton, Assistant State Superintendent of Education regarding new codes for equipment as a result of the capitalization levels changing from \$500 to \$5,000. At the Fall Child Nutrition Directors' Workshop, we distributed a copy of a memorandum dated 10/17/01 that required the use of a Special Use Code for identifying equipment costing \$500 to \$5,000. However, please be advised that this guidance has been revoked. Please ensure that the newly issued codes are **implemented for the current fiscal year**. Your Superintendent and Custodian of Funds should have already received this memorandum. This coding does impact the calculation of indirect cost for the Child Nutrition funds.

USDA Guidance for Fixed Asset records: 7 CFR Part 3016 – Uniform Administrative Requirements, Section 32. Equipment (d) Management requirements: This regulation identifies specific record keeping requirements for fixed assets. **A fixed asset is defined as an item of equipment costing \$5,000 or more with a useful life of one year or more.** Attached is an excerpt of this regulation. Several school systems have been cited in audits regarding the lack of fixed asset records and/or for failure to perform the required inventory. Please note the specific facts that must be present in Fixed Asset records and note that the inventory must be performed every two years **at a minimum. These federal requirements have been in place for numerous years.**

Should you have questions regarding these issues, you may contact Ms. Jean McCutchen of our staff at 334/242-8224 or School Nutrition Programs at 334/242-8228.

PWF/JMC/cb

Attachments

April 19, 2002

UNSIGNED COPY OF ORIGINAL DOCUMENT

MEMORANDUM

TO: City and County Superintendents of Education
Custodians of Funds
Child Nutrition Program Directors

FROM: Ed Richardson
State Superintendent of Education

RE: **New Procedures for Determining the Inventory Value of Purchased Foods and Commodities in the Child Nutrition Programs**

This memorandum provides instructions regarding the reporting requirements for the new Single Inventory Record Keeping System. These instructions are based on the granting of two waivers from the code of federal regulations (CFR). The first waiver granted is from 7 CFR Part 250.14(e) that requires that a physical inventory of commodities be taken during annual reviews of recipient agencies. The second waiver is granted for 7 CFR Part 250.16(a)(2) that requires recipient agencies to maintain an accurate and complete inventory of donated foods.

While these waivers eliminate the requirement for separate commodity inventories, they do not eliminate the need for the regular monitoring of your complete inventory (both purchased foods and commodities). Inventory records will continue to be monitored as a part of the review efforts of the state child nutrition staff.

Accounting Codes and Entries:

The Accounting Manual currently has the following account codes that pertain to USDA Commodities:

<i>Inventories – USDA Commodities</i>	<i>0142</i>
<i>Revenue: USDA Food Donation Program</i>	<i>5160</i>
<i>Expenditure: USDA Commodities</i>	<i>462</i>

The account codes that pertain to purchased food are as follows:

<i>Inventories – Food</i>	<i>0143</i>
<i>Expenditure: Food</i>	<i>461</i>

Effective for FY01-02, each school system must record entries that pertain to USDA Commodities in the following manner:

Revenue: Continue to use revenue Account Code 5160 to record the value of commodities received and follow instructions provided annually by the Child Nutrition Food Distribution Program.

The Food Distribution Program staff will continue to provide you a **history report** as early as possible in October, each year, to use in recording the revenue for commodities.

Inventories: Record all inventories (purchased food and USDA commodities) to Account Code 0143 – Inventories-Food. **Make a journal entry to move the balance in 0142 (Inventories-USDA Commodities) to Account Code 0143 (Inventories-Food).** You may continue to keep separate inventories of purchased food and USDA commodities if you wish, **but the two must be combined for reporting purposes under Account Code 0143.** The value of the inventory should be determined as follows:

- a) **If you know the item is a commodity item,** use the value shown on the Commodity File Price List that we will send you at the end of each fiscal year. The Price List will be dated in late September as close to the end of the fiscal year as possible.
- b) **If you know the item is a purchased food item,** rather than a commodity, use your September, Statewide Purchasing Order Guide (be sure to print an Order Guide as late in September as possible for this purpose) or use your current bid price list (at the end of the fiscal year) to determine the value of the item.
- c) **If some of your inventory (of an item) is commodity and some is purchased food,** or if you are unsure about whether the item is commodity or purchased food, use the purchased food value because that value includes the cost of delivery.

Expenditures: All purchased food and the value of commodities used must be recorded to Account Code 461 – Food. **Make a journal entry to move the balance in 462 (USDA Commodities) to 461 (Food).** The proper accounting method of recognizing expenditures for food and commodities used should be:

Beginning Inventory
 + *Purchases & Value of Commodities Received*
 - *Ending Inventory*
 = *Food Expenditures*

As of September 30, 2002, the accounting records that pertain to all purchased food and USDA Commodities must reflect balances only in the following accounts:

<i>Inventories – Food</i>	<i>0143</i>
<i>Revenue: USDA Food Donation Program</i>	<i>5160</i>
<i>Expenditure: Food</i>	<i>461</i>

Donated Food Loss Reports for losses of commodities of \$100.00 or more will no longer be required. Losses of either commodities or purchased food will simply be documented on your inventory records. The date, reason and amount of each item that is lost should be recorded. Since Donated Food Loss Reports are no longer required, the corresponding condemnation notices from the Health Department are also no longer required.

The state Food Distribution Program Office will no longer provide or require you to submit an Annual Report of your inventory of commodities at the end of the school year. **The auditors or state Child Nutrition Program staff will take a look at your single inventory (including both purchased foods and commodities) during your Coordinated Review Effort (CRE).**

Recipient agencies should continue the practice of inventory control and evaluation referred to as "first in first out" (FIFO) which ensures that the products you receive first will be the ones that you use first. This helps to prevent problems with items getting stale or going out of condition before they can be used.

Should you have any questions or need further information, please contact Mr. Perry W. Fulton, telephone number (334) 242-1988.

FY02-3051

UNSIGNED COPY OF ORIGINAL DOCUMENT

February 25, 2002

MEMORANDUM

TO: City and County Superintendents of Education
Custodians of Funds

FROM: Ed Richardson
State Superintendent of Education

RE: The Establishment of Local Policies

This memorandum provides instruction regarding the requirement to establish and implement certain policies regarding checks returned for insufficient funds, uncollected charged meals and sales prices of board employee meals. Independent audits as well as monitoring reviews have disclosed problems and noncompliance in these areas.

Worthless Checks:

The face value of a check returned for insufficient funds (NSF) may not be absorbed as a cost by state, federal or public local funds. An uncollected check is considered a bad debt. Bad debts are not an allowable expenditure for any state, federal or public local funds. Therefore, each system must ensure that a policy is established and implemented to properly address this issue. The policy established system-wide must be enforced in each local school. This policy must, at a minimum, include the following procedures:

1. The local principal or other school administrator must exercise due diligence in the acceptance of checks and in the collection of NSF checks. A list of individuals who have submitted bad checks should be maintained in order to prevent the receipt of any further checks from those individuals. Uncollected NSF checks may not be simply written off. The local school or school system must take necessary actions to collect the check amount and must document those actions and procedures.
2. An NSF check fee should be charged to the check writer for all returned checks whether collected or not. Contact your local District Attorney's Office for the maximum amount of fee that can be charged. The fees collected may be utilized to cover any expenses incurred in collecting checks and in covering the actual face value of any uncollected checks. The collected NSF check fees may be maintained in a nonpublic local school fund. If a check is determined not to be collectable, this nonpublic fund can then be utilized to transfer funds to the appropriate state, federal or public fund to cover amount of the NSF check. The fees may also be maintained in the fund actually receiving the NSF checks as long as the school system documents that the fees collected are greater than the amount of NSF checks received.
3. Whether a system elects to charge a fee or not, nonpublic funds must be used to cover any insufficient checks in state, federal or public fund accounts. The nonpublic local funds must not be restricted or designated for any other purpose such as for a club or other fund-raising purpose. If a school system utilizes nonpublic local funds to cover NSF checks rather than an NSF fee, the system must have documentation on file to reflect transfers to the appropriate funds that received NSF checks that were not recovered.
4. It is recommended that the system/local school incorporate into their policy actions and procedures that are required by your local District Attorney's Worthless Check Unit.

The accounting entries for NSF checks and fees are as follows: It is recommended that the cash and corresponding revenue account be reduced by the amount of NSF checks when submitted to the District Attorney’s office for collection. When the checks are collected and returned to your system, redeposit and post the cash and revenue accounts. The Fees collected should be posted to the applicable revenue code for Fees for the specific revenue type (6930, 7260 or 7610, as applicable). The Board must maintain a log or other record to document that NSF fees collected exceed the amount of any checks that have been determined not to be collectable.

We have attached sample procedures and forms (provided with permission from Jefferson County Board of Education) that you may utilize as a guide for developing your policy. **Please contact your local District Attorney’s Worthless Check Unit for specific procedures and fees for your local area.**

Uncollected Charged Meals:

Uncollected charged meals are in actuality bad debts. If a system elects to permit charged meals, it is required that a policy addressing the charged meals must be implemented. Uncollected charged meals are not an allowable expenditure for the Child Nutrition Fund. If a system or local school elects to permit charges, then a nonpublic fund source must be established to cover any uncollected charges. However, systems should be aware that a charged meal policy should be implemented for the benefit of students, not board employees. Each system/school must maintain documentation to reflect the status of charged meals and the transfer of funds should charges remain uncollected by year end. Systems/schools may also wish to incorporate a policy of providing a nominal non-reimbursable meal to elementary students such as a peanut butter sandwich and milk when they do not have meal money. However, should the practice of serving such a nominal meal or snack become frequent or more than just an occasional occurrence, the Board must make arrangements to reimbursement the Child Nutrition fund for such excess costs. The local PTA may also wish to provide donations to such a fund in the event an elementary child does not have meal money.

Sales Price for Adult Meals:

USDA regulations set forth a minimum price that must be charged to non-CNP system employees for meals. This price must, at a minimum, be established at:

- + The price of a paying student’s meal
- + The USDA reimbursement for a paid meal
- + The value of commodity assistance per lunch.

For example: (Current year’s rates)

Price of Paid Lunch	\$2.00
Reimbursement for Paid Lunch	.33
Value of Commodities/Lunch	<u>.2450</u>
Total Minimum Price	\$2.575 Round to 2.20 or 2.58

In this example, the lunch should be priced at \$2.11 **at a minimum**. USDA regulations do permit school systems to supplement or offset a deficit sales price for board employees by such means as charging less indirect cost than the maximum or by actually transferring funds to the Child Nutrition Fund. If a system elects to supplement a deficit sales price of adult meals, this process must be documented.

If your system already has the above policies and procedures in place, please ensure that they meet the above minimum requirements. If not, *please ensure that your system implements appropriate policies no later than March 31, 2002.*

FY02-3033

UNSIGNED COPY OF ORIGINAL DOCUMENT

August 14, 2007

M E M O R A N D U M

TO: Child Nutrition Program Directors

FROM: Perry W. Fulton, Director
Child Nutrition Programs

For the past several years, when conducting financial reviews of local child nutrition programs (CNP), the standard of 16-19 meals served per labor hour (MSLH) has been used in calculating productivity of any given school cafeteria. This is the standard used by the CNP financial management and compliance staff when conducting both compliance and financial reviews. All recommendations regarding the labor force are based on this standard. The productivity level is the single most important area of review when determining financial status of a local CNP. The overall financial status of a CNP can be negatively impacted by even one low performing individual school. Schools that have a low MSLH create a financial drain on the CNP fund and may ultimately impact the General Fund. Those schools do not have sufficient funds to purchase new, more efficient equipment, make needed repairs to existing equipment, or make updates to the facilities. When determining the CNP staffing for a new school or evaluating the level at an existing school, the average meal equivalents need to be determined. In determining the meal equivalents or productivity level of a school cafeteria each meal service type must be converted to a standard measurement. The standard of measurement equates all meal service types to the lunch meal. Previously, the determination of the productivity level of a cafeteria and subsequently a school district has been based on the formula of:

1 student lunch = 1 meal equivalent
2 student breakfasts = 1 meal equivalent
4 snacks = 1 meal equivalent
\$3 in ala carte sales = 1 meal equivalent

In an effort to develop a more consistent national standard of measurement, we have been in conversations with other states and the National Food Service Management Institute. We will make a change in the conversion factors effective this school year. In evaluating the financial condition of your school system CNP from the FY 2007 General Purpose Financial Statement (GPFS), the following formula will be used.

1 student lunch = 1 meal equivalent
3 student breakfasts = 2 meal equivalents
3 snacks = 1 meal equivalent
\$3 in ala carte sales = 1 meal equivalent

The complete formula would be $[Lunches + (Breakfasts * .67) + (Snacks/3) + (Ala\ carte\ dollars/3)]$

The recommendation for staffing will remain the same. We recommend 16-19 MSLH for an efficient operation. However, we realize that the maximum efficiency in some operations may only be 14 MSLH. Small schools with an enrollment of less than 150 usually have difficulty obtaining a high productivity level and may not be able to attain an efficiency level of 16 MSLH, no matter how hard they try. The minimum number of employees that are required for cashiering, serving, and preparation limits such schools in achieving a level of 16 MSLH. However, schools with a large enrollment and good participation should be attaining a higher level, possibly approaching 22 or more MSLH. Several factors must be considered when determining the maximum efficiency, a given school can obtain. Among the factors that must be considered are:

1. Whether the meals produced are from a convenience system or conventional system. A conventional system is a kitchen that does scratch cooking. The kitchen that prepares school-made pizza and breads must be given additional consideration in determining the maximum number of hours. A school that

uses pre-prepared breads and doughs, precooked chicken, pre-sliced meats/cheese and ready baked turkeys does not require as much labor to complete the meal preparation.

2. The age, condition, and type of equipment in the kitchen. Kitchens with only 10-eye ranges and conventional ovens are less efficient than those equipped with convection ovens, combi-ovens, and steamers. An automatic dishwasher requires less labor than does a manual door type. Staff can be further reduced if disposables are used as there is no need for labor to operate the dishwasher. Having the equipment in good working condition will aid productivity. Insufficient, old, or poorly working equipment will hinder productivity as will a mixer that is too small forcing the baker to make multiple batches of cakes or rolls. Similarly, a well laid out kitchen encourages higher productivity. Kitchens that are oversized, poorly organized, and with an inefficient layout between the storage, production, and serving areas will require more labor. Remote serving areas are most inefficient and should not be planned or allowed when considering new facilities or renovations.

3. The number of serving lines providing service in the school will affect the number of employees needed as well as the number of hours necessary to staff the lines. One serving line can adequately accommodate 300 to 400 meals if the serving times are spaced out well. Line speed should be 10-12 meals served per minute, according to industry standards. When participation drops, some serving areas may need to be closed to obtain a higher productivity and reduce labor costs.

4. The scheduling of lunch periods. Lunch periods need to be scheduled to provide sufficient time for students to eat. Lunch periods that are too long will negatively affect the productivity of the staff because of extended time spent in service. Similarly, lunch periods that are too short cause students to steer away from the cafeteria and meal counts drop along with productivity.

5. The type and level of service. The more service that a school offers requires more labor. Made to order deli bars (where orders are placed and then prepared) are the most labor-intensive type of service. Self service requires less labor and should have a higher productivity. The concept of self service is to reduce the number of labor hours required. The complexity of the menus including the number of choices will affect productivity. This should not be used as a means to discourage choices. Offering choices will mean more students will participate with greater customer satisfaction.

6. The planning, scheduling, and training of staff. After the menu is planned, the work should be scheduled in 15-minute intervals from the beginning to the end of the workday. When the work is well planned, productivity increases. Employees that are well trained produce more efficiently than those with little or no training or experience. Overstaffing and the excessive use of substitutes leads to low production as there is not enough productive work for all and leads to wasting of time. Employees should be trained on setting up the work area, time and motion concepts, and work short cuts.

None of the above influencing factors should be used as an excuse for justifying low productivity or accepting low MSLH. When productivity is low and labor costs are high, there is not enough revenue left to provide the desirable food items or replace equipment. Maximum productivity should be the goal of all school cafeterias. Only those that recognize the need for maximum efficiency will be able to continue to provide meals to children without sacrificing quality and customer satisfaction.

Financial stability must be achieved in all schools. A CNP that is self-supporting is a boost to the General Fund. Those systems that are not self-supporting due to excess labor drain the funds that should be supporting teachers and classroom activities. At no point should a school district be faced with the choice of subsidizing classroom activities or subsidizing the CNP. We hope that with the financial information provided to the CNP director along with the new determination of MSLH, such a choice will not be necessary.

REQUIRED TRANSFERS TO CHILD NUTRITION FUND FROM THE FOUNDATION PROGRAM

Instructions for Completing the Worksheet for Calculation of State-Mandated Raises for CNP staff.

This spreadsheet was developed in 2003 using the **LEAPS data** that was submitted in that year. The Pass Thru was calculated based on the salaries of current employees' salaries in 2003 and compared to the pass thru calculated in prior years. This method was found to be more accurate. As subsequent years were added, we were able to add **estimates** for fringe benefits. Please download the most current spreadsheet from the CNP website.

Please complete the highlighted areas on the System Information worksheet.

- a. System Name: e.g. Baldwin County Schools
- b. System Number: The number that is on your claim for reimbursement that identifies your system.
- c. Address and Phone: Board Address and Phone Number
- d. Superintendent: Name and Title of the Superintendent
- e. CNP Director: Name and Title of the CNP Director
- f. CNP Bookkeeper: Name and Title of the person responsible for completing this worksheet.
- g. The remainder of the fields on this page are the summary of the Pass-Thru calculations.
- h. **Total Cafeteria Staff Labor Hours: Enter the total annual hours for all cafeteria staff members used to calculate meals per labor hour.**

Please complete the highlighted areas only.

- a. Year Position Created: For each year back to 1993, if you created a new position (not just replaced someone who quit or retired) you should start the calculations in the year the new position was created and started. Under the column "Year Position Created", enter the year the position was created. This procedure enables the raise calculation to only include the raises in the years **AFTER** the position was created. **UNLESS YOUR SYSTEM HAS ADDED A NEW POSITION THAT CAUSES YOUR TOTAL FTE'S TO INCREASE FROM ONE YEAR TO THE NEXT, YOU DO NOT MAKE THIS TYPE OF ADJUSTMENT FOR A PARTICULAR POSITION.** There is always turnover in support staff and this adjustment should not be made for those situations.

For replacements and/or changes in the actual individuals who are in a job position, simply change individual in a position and the FY 21 salary if it is different from the FY 21 salary that was originally in the LEAPS report. (For example, a worker retires at a higher salary, and the position is filled by a person starting at a lower salary.)

- b. Name or Other ID: Enter each employee's name or other ID. **Do NOT include any Social Security Numbers. (Example: A Jones)**
- c. Site ID: Enter Cost Center ID/Site ID. **(Example: 0010)**

- d. Job Object Code: Select the object code as entered on the **LEAPS** report for each employee. If an object code is not listed, contact the Financial Management and Compliance Section at (334) 694-4658.
- e. To calculate the Fringe Benefits for Pass Thru, please enter the correct percentage for Unemployment Compensation for your county. All other rates for FY 21 are included in the formula. If no rate is entered, no unemployment will be computed. Please note only change the rate at the top of the column.
- f. Other Fringe Benefits: Enter the value of any other fringe benefits that are afforded your system's employees.
- g. FY 21 Annual Salary: Enter the salary for each employee for FY 21. This amount should include any board raises or salary matrix adjustments from previous years that did not have a State Mandated Raise.
- h. FY 21 Step Raise: Enter the amount of the FY 21 salary that is attributable to a step raise the local board approved. This will not be included in the total calculation of the amount due to CNP.
- i. Percent of Time Charged to Child Nutrition: Enter the percentage of time charged to Child Nutrition. For example, a secretary is also a cashier during lunch service. The secretary works 6 hours and as cashier 2 hours a day. The percent of time entered for this employee is 25%.
- j. FTE's: Enter the number of Full Time Equivalentents for each employee charged to Child Nutrition. The PEEHIP amount is based on this figure. If a full-time employee and the system decides to pay the full amount of insurance for an employee, then enter 1.

You are required to include any part-time staff. If a position/staff member works LESS THAN 20 HOURS PER WEEK, THE PASS THRU WILL NOT BE CALCULATED. THE FRINGE BENEFITS WILL BE CALCULATED.

- k. Number of Contract Days: Enter the number of days an employee will be working as per the contract.
- l. Hours per Contract Day: Enter the number of hours per day an employee will be working as per the contract.
- m. Comments: Please use this field to describe any situation that arises out of the ordinary. If you use the Other Fringe Benefits column, please explain in detail the benefit.

Other Notes:

- a. You should make copies of this worksheet and save it electronically as well as print a hard file copy to ensure that you can document changes to the calculations.
- b. Maintain this documentation as your support of complying with the State-mandated raises for audit purposes and for budget planning purposes.
- c. For larger systems, there is room for nearly 950 employees without adding rows. Please **DO NOT DELETE ANY ROWS**. Please hide rows on the spreadsheet by highlighting them with the cursor, selecting Format from the Menu Bar, then Rows, then select Hide. To Unhide rows, highlight the row above and the row beneath the hidden rows, then from the Menu Bar, Select Format, Rows, Unhide.

- d. For part-time employees: In order to have a spreadsheet that handles most situations, part-time employees should be considered thoughtfully. If your system chooses to allow part-time employees to participate in PEEHIP, please include the added expenditures in the other benefits column and note this in the comments section. Otherwise, Insurance and retirement for employees that work less than .50 FTE **WILL NOT** be calculated. **RETIRED EMPLOYEES should be considered part-time employees. If a retired employee is calculated, the system should use actual fringes NOT the calculated fringes from the worksheet.**
- e. Please note that this spreadsheet is an estimate for fringe benefits. Each system can choose whether to use the estimated fringe benefits calculated using the spreadsheet or the actual fringe benefits from the accounting system when making the necessary transfer of funds.
- f. **For contract employees:** In order to have a spreadsheet that handles most situations, contract employees should be considered thoughtfully. If your system chooses to allow contract employees, expenditures are not included in the calculations. The labor hours for the contract employee(s) must be included in the calculation of the **Total Cafeteria Staff Labor Hours**. Add a comment in the Comments section.

PLEASE ERASE ANY TEST DATA IN THE WORKSHEET. THIS IS AN EXAMPLE OF DATA TO BE ENTERED. THE WORKSHEET IS PROTECTED.

For questions regarding this worksheet, you may contact any of the following:
Mrs. Angelice Lowe 334-694-4656 or Ms. Carolyn Rhodes 334-694-4673.

SCHOOL BREAKFAST AND LUNCH PROGRAMS ALLOWABILITY OF COSTS

The Office of Management and Budget (OMB) Super Circular, 2 CFR 200: Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Award which became effective December 26, 2014 combined all related OMB guidance into one location (2 CFR200). The Super Circular includes A-102, A110, A-21, A-87, A-122, A-133, A-89 and parts of A-50.

Regulatory Guidance: 7CFR Part 210, OMB Circulars A-87 and A-122, FNS Instruction 796-1, USDA Policy Memorandums, previously issued State Memorandums. 7CFR 210.14(a) states that ..."Revenues received by the nonprofit school food service are to be used only for the operation or improvement of such food service, except that, such revenues shall not be used to purchase land or buildings, or to construct buildings. Expenditures of nonprofit school food service revenues shall be in accordance with the financial management system established by the State agency...." 7CFR 210.2 states, in part, "Revenue means all monies received by or accruing to the nonprofit school food service in accordance with the State Agency's established accounting system including, but not limited to, children's payments, earnings on investments, other local revenues, State revenues, and Federal cash reimbursements".

Basic financial management system:

All records must be supported by source documents; must identify the source and use of all funds; must provide for accurate, current and complete disclosure of the financial results of CNP. System must exercise control over and accountability for all funds, property and assets; must compare actual amounts expended with budgeted amounts; and must have an audit system to determine fiscal integrity and a system to assure resolution of audit recommendations.

Factors Affecting Allowability of Costs:

1. Necessary and reasonable for proper and efficient performance and administration of the Program (SBP and NSLP).
2. Be allocable to the Program under the provisions of OMB Super Circular 200.
3. Be authorized or not prohibited under State or local laws or regulations.
4. Conform to any limitations or exclusions set forth in these principles, Federal laws, terms and conditions of the Program, or other governing regulations as to types or amounts of cost items.
5. Be consistent with policies, regulations, and procedures that apply uniformly to both the Program and other activities of the governmental unit.
6. Be accorded consistent treatment. A cost may not be assigned to the Program as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Program as an indirect cost.
7. Except as otherwise provided in the Circular, be determined in accordance with generally accepted accounting principles.
8. Not be included as a cost or used to meet cost sharing or matching requirements of any other Federal award in either the current or prior period, except as specifically provided by Federal law or regulation.
9. Be net of all applicable credits (refunds against disbursements, discounts, etc.).
10. Be adequately documented.

Reasonable Costs:

1. Provide the program a benefit commensurate with the costs incurred.
2. Consistent with the costs of similar items from other vendors.
3. Are in proportion to other program costs for the function that the cost serves.
4. Are priority expenditures relative to other demands on available administrative resources.

Necessary Costs:

1. Are incurred to carry out essential program functions, and
2. Cannot be avoided without adversely impacting program operations.

Allowable Cost Groups (most common)

1. Labor – salaries and employee benefits.
2. Cost of Food Used. Beginning Inventory + Food Purchased – Ending Inventory.
3. Food Processing, Food Service, Other, and General Supplies other supplies and expendable equipment)
4. Purchased Services.
5. Non-Capitalized Equipment/Furniture & Fixtures
6. Capitalized Equipment (\$5,000 and above). (Refer to SDE Accounting Manual for definitions.) Written permission is required from the State Department Child Nutrition Administrator prior to purchasing.
7. Indirect Costs.

Allowability of Costs

Note: Non-Capitalized Equipment: Equipment that costs less than \$5,000 and meets the following criteria:

1. Retains its original shape and appearance with use
2. Under normal conditions is expected to serve its intended purpose for longer than one year
3. Is non-expendable; that is if the item is damaged or some of its parts are worn out, it is more feasible to repair the item than to replace it with a new unit

Capitalized Food Service Equipment costs \$5,000 or more and meets the above criteria.

SDE approval is required for item expenditures exceeding \$5,000.

Food Processing Supplies: (Examples – not to be considered complete)

1. All disposable serving, preparation or cleanup supplies used in place of permanent supplies in the service of food.
2. All single service items which are consumed with the meal service.
3. Items which are included, but are not limited to:

Disposable trays	Paper bags
Disposable gloves	Plastic wrap
Food wraps	Disposable aprons
Garbage bags	Soufflé cups
Straws	Napkins
Food storage bags	Aluminum foil (including potato wrap)
Disposable meal boxes, cups forks, spoons, bowls, etc.	

Regular Supplies - examples:

- | | |
|---------------------|--------------------|
| Paper towels | Steam table pans |
| Permanent aprons | Permanent wares |
| Copy paper | Permanent utensils |
| Computer paper | Serving Utensils |
| Cash register tapes | |

Above lists offer clarification – should not be considered complete.

Improvement of Facilities:

1. Except for the purchase of land and buildings, the State Agency retains primary responsibility for determining whether a capital project expenditure is considered an allowable cost.
2. Construction activities which increase the square footage of a building constitute the construction of a building and are not allowable, while renovations or improvements to a structure that do not increase its size would be an improvement of facilities and are therefore potentially allowable. CNP funds could not be used to add a kitchen or a dining area to an existing building. However, they could be used to convert existing space in the building into a kitchen or a dining area.
3. The addition of air conditioning to SFS facilities not currently air conditioned or the replacement of air conditioning systems in SFS facilities is currently permitted under FNS Regulations since this could be described as an improvement.
4. *The SFA must request permission in writing before proceeding with any improvement projects paid with CNP funds.*

Criteria used to respond to requests from local school systems on the allowable expenditures of CNP funds:

1. The expenditure must not bring the system's CNP net worth below 3 months' operating balance.
2. All schools in the system must be adequately equipped with basic large equipment.
3. A request for purchase of **non-food production** items will require an on-site evaluation of food production equipment and facilities by SDE staff member prior to approval.

Requests for approval should include the following:

1. Local school system's CNP net worth.
2. Description of the project requested.
3. Name of school where project is proposed.
4. Estimated cost of project.

Salaries: An employee's full salary may be charged to the CNP only if that employee works full time for CNP. If an employee performs part-time or occasional work for the CNP, only the cost of that part-time or occasional work may be charged to CNP. **Payrolls must be supported by time and attendance records for the individual. Salaries chargeable to more than one program shall be supported by time distribution records.**

Direct Program Expenditures:

Direct costs are those that can be identified specifically with the Child Nutrition Food Service Program. Program equipment and costs necessary to maintain program equipment are considered allowable direct costs.

Direct and Indirect Costs:

Direct costs are those that can be identified specifically with a particular cost objective. Indirect costs are those incurred for a common or joint purpose benefiting more than one cost objective and are not readily assignable to the cost objectives specifically benefited, without effort disproportionate to the results achieved.

- May not charge CNP fund for indirect costs by using a rate AND allocating indicated costs by an addition method. Use one method only. Adhere to the approved indirect cost rate proposal.
- Amounts not recoverable, as indirect costs or administrative costs under one Federal award may not be shifted to the Program unless specifically authorized by Federal legislation or regulation.
- Direct and indirect cost may not be charged to the same cost objective.

Uniforms: Uniforms are an allowable cost **only** if it is the policy of the LEA's board to provide uniforms to all like support personnel. The board must have an established policy to provide uniforms to all personnel in the support role, not just CNP. If the board does not have such a policy, then the cost for the uniforms is not considered to be a necessary and reasonable expenditure for the safe and proper operation of the program. (OMB Circular A-87, Attachment B, Items 11a-11c.) The provision of uniforms to employees would be considered a non-taxable fringe benefit if the uniforms (as part of the board policy) are required to be worn as condition of employment and are clearly identified as a uniform and would not be considered suitable for everyday wear. If a cash allowance for uniforms is given and considered part of compensation, it should be included on the W-2 and is taxable. The employee, however, can deduct the cost of the uniforms purchased on their individual tax returns if they itemize. Employees should consult their tax accountant/tax preparer for details.

Allowability of Cost for Program Incentive Items

1. Program incentive items can be allowable if they are considered reasonable and necessary costs that promote the specific program purposes of outreach and nutrition education promotion.
2. Examples of allowable items: **Nutrition Education:** calendars that contain important nutrition education messages and refrigerator magnets picturing the food pyramid. **Outreach/Program Marketing/PR:** tee-shirts, buttons, pens, cups or other items of nominal value with reasonable opportunity for public display that contain a program promotional message.
3. Example of some unallowable items: Celebratory items, or items designed primarily as staff morale boosters, generally for the personal use of the staff, with minimum public display; items of nominal value which have no outreach or nutrition education message; any program incentive item intended for persons who are not participants, potential participants or their parents/guardians, or for persons with no connection to the subject Programs.

Interest earned on school food service funds is considered program income and must be credited to the school food service account and used only for the operation or improvement of the school food service program. Policy Memo. 210-14.06 states, in part, "USDA funds should be entered into the school food service account as soon as possible on receipt. If program reimbursement funds are held in a different account (such as a county's general fund) before placing it into the school food service account, any interest on this USDA revenue must also be credited to the school food service account".

UNALLOWABLE COSTS:

1. Bad debts. (Bad checks (insufficient funds) uncollected charged meals, uncollected catering functions, etc.)
2. Fines and penalties.
3. Interest and financial costs.
4. Legislative expense or executive direction.
5. Contingency reserve contributions.
6. Depreciation or use allowance for publicly owned buildings & improvements.
7. Direct labor cost for administrative personnel above the school food service employee level without DIRECT DAILY program responsibility.
8. USDA donated foods or cash received in lieu of foods. (can't buy or sell commodities from or to anyone)
9. Other donations of cash, services and goods.
10. Equipment depreciation costs for:
 - Nonexpendable equipment items fully depreciated.
 - Nonexpendable equipment in storage for future use or disposal.
 - That portion of equipment purchased with Federal funds.
11. Capital expenditures for land or construction, facilities, **unapproved** capital projects, other capital assets, purchases (including passenger automobiles and other equipment.)
12. Occupancy by contractual agreements, which are classified as rental-purchase or leased with an option-to-purchase.
13. Costs associated with sales or service to adults and other a la carte sales. (denotes costs that are not adequately covered by sales price of items)
14. Alcoholic beverages.
15. Entertainment.
16. General government expenses.

- 17. Costs of memberships, subscriptions and professional activities that are in the name of an *individual* and benefit that individual rather than the organization.
- 18. Legal awards and settlements.

USDA Smart Snacks and Fund Raisers: The Alabama State Board of Education passed a policy for USDA Smart Snacks and Fund Raisers in Alabama May 12, 2015. Policy for Competitive Food Sales in schools in the State of Alabama: No food other than that provided by the Child Nutrition Program shall be available to students during meal service times. Schools are required to restrict student access to concessions, extra sales, vending and fundraisers that are in direct competition with the Child Nutrition Program one (1) hour before serving and one (1) hour after meal services. If income from such sales occurs, the revenue is required to be deposited into the Child Nutrition account. The rationale for this directive is to encourage healthy eating habits of our youth and ensure that the foods provided to our children are handled in accordance with the Alabama State Department of Health food safety regulations. The policy became effective July 1, 2015.

Competitive Foods: Any foods sold in competition with the Program to children in food services areas during school meal periods.

The Local School Food Authority may issue a more restrictive Nutrition wellness policy. If so, above requirements would be superseded by more restrictive regulations.

Bad Checks:

The school system must have a policy regarding bad checks. If returned checks are not collected, then funds from some other source must be deposited to the CNP fund to cover the cost of meals. The bad check cannot be written off from daily sales. The revenue has already been earned and this is a bad debt, which is an unallowable cost. The school system must use Nonpublic Local School Funds to cover these costs. Fees collected for returned checks may also be used to cover the costs and deposited as revenue to CNP.

UNCOLLECTED CHARGED MEALS:

This constitutes a Bad Debt and is also unallowable. The school system must have a policy in place, which ensures the accountability for charged meals. Funds from some other source must be deposited into the CNP fund to cover uncollected charged meals. Non-Federal Local School Funds may be used to pay for uncollected charged meals. No child K-3 or handicapped may be denied a meal.

DEFICIT PRICE CHARGED TO SCHOOL SYSTEM EMPLOYEES FOR MEALS:

A. **Pricing Programs:**

The adult meal price, at a minimum, must be the total of: Price of a "paid" student meal + USDA paid meal reimbursement + value of commodities received.

Example:

Student paid price	2.00
USDA reimbursement	.40 (7 cent certification/non safety net)
Value of Commodities	<u>.2450</u>
Minimum price	\$2.645

B. **Non-Pricing Program:**

The adult meal price, at a minimum, must be the total of: Free Reimbursement + value of commodities received.

Example:

Free Reimbursement	\$3.18 (7 cent certification/non safety net)
Value of Commodities	<u>.2450</u>
Minimum price	\$3.425

School systems may utilize general fund revenues to compensate for deficits, charge less indirect cost, etc. USDA regulations prohibit the supplement of adult meals and other a la carte meals and sales with CNP funds which are generated by student sales and reimbursements for student meals.

CONTINUED VIOLATIONS OF ANY UNALLOWABLE USE OF NSP FUNDS MAY RESULT IN SUSPENSION OF FUNDS OR PROGRAM TERMINATION.



State of Alabama
 Department of Education
 Ed Richardson
 State Superintendent of Education



C O R R E C T E D C O P Y

Alabama
 State Board
 of Education

December 27, 2001

Gou. Don Siegelman
 President

TO: County and City Superintendents

Bradley Byrne
 District I

FROM: *RLM*
 Robert L. Morton

*G. J. "Dutch"
 Higginbotham*
 District II

SUBJECT: Indirect Cost and the Capitalization Level for Equipment

Stephanie W. Bell
 District III

I have met with many custodians over the past two weeks to get your input and these conclusions have been reached:

Dr. Edsel H. Hall
 District IV
 Vice President

1. A waiver will be granted so that you do not have to make any retroactive adjustments to FY 2001 actual expenditures and financial statements. This will be done because of the process of going from \$500 to \$5,000 for capitalization levels.
2. The majority of custodians indicated that they needed a variety of Object Codes because you have to do this anyway. I will follow your recommendations to avoid more work at your system level.
3. The Detail Object Codes are:

Object 431	Furniture & Fixtures	(>\$500 but <\$5,000)
Object 432	Audio/Video	(>\$500 but <\$5,000)
Object 433	Laboratory	(>\$500 but <\$5,000)
Object 434	Library/Media	(>\$500 but <\$5,000)
Object 435	Computer Hardware	(>\$500 but <\$5,000)
Object 436	Athletic & P.E.	(>\$500 but <\$5,000)
Object 437	Tractor/Mowers	(>\$500 but <\$5,000)
Object 438	Traffic Control Devices	(>\$500 but <\$5,000)
Object 439	Other Non-Capitalized Equipment	(>\$500 but <\$5,000)

Elta B. Bell
 District V

The primary focus of the Division of Administration and Finance is to assist all of you in any way possible. Please call me at 334-242-9755 if this information creates a problem. Thank you for your continuing cooperation.

David F. Byers, Jr.
 District VI

I hope that all of you have a joyous Holiday Season.

Sandra Ray
 District VII

RLM:ek

Dr. Mary Jane Caylor
 District VIII

FY02-3018

Dr. Ed Richardson
 Secretary and
 Executive Officer

- pc: SDE Accounting
 LEA Accounting
 Transportation
 Child Nutrition Programs
 LEA Funding and Accountability
 Comprehensive LEA Monitoring
 Information Systems Services
 School Architect
 Technology Initiatives



STATE OF ALABAMA
 DEPARTMENT OF EDUCATION
 ED RICHARDSON
 STATE SUPERINTENDENT OF EDUCATION



August 23, 2001

MEMORANDUM

TO: City and County Superintendents of Education
 FROM: *Robert L. Morton*
 Robert L. Morton
 Assistant State Superintendent
 Administrative and Financial Services

SUBJECT: Indirect Cost

Because indirect cost rates for Fiscal Years 2001 through 2003 were based on expenditures for prior years when the capitalization level for equipment was \$500, the calculation of indirect cost earned should now be as follows:

	Total expenditures
Less	Equipment (\$500 or more), food (CNP), commodities (CNP), food processing supplies (CNP), and indirect cost collected to date
Equals	Direct costs subject to rate
Times	Indirect cost rate
Equals	Indirect cost earned (can be collected)

In addition, a review of the LEA proposals indicated a need for training and/or the exchange of information to better maximize recovery of allowable indirect costs.

Ms. Carole Flournoy (formerly Carole Elmendorf), SDE Accounting, will conduct small-group meetings throughout the state, based on responses to the attached survey, covering allowability of costs (OMB Circular A-87 Cost Principles for State, Local, and Indian Tribal Governments); coding of expenditures to Function of Expenditure Account Codes to facilitate easy preparation of indirect cost proposals; using earned, but uncollected indirect cost to match or maintain effort on Federal Programs to reduce required expenditures of State and Local funds; collecting indirect cost on non-Federal programs/funds; and other pertinent topics.

Anyone in your system involved in making financial decisions or coding expenditures is encouraged to attend. I encourage you to return the enclosed survey as soon as possible to ensure your preferred dates for training.

If you have questions, please contact Ms. Flournoy at (334) 242-9774 or email caroleel@alsde.edu.

RLM/VPG/cf

Enclosure

cc: Dr. Ed Richardson
 Dr. Joseph B. Morton
 SDE Accounting

FY01-3093

CHILD NUTRITION PROGRAMS – Packet for Administrative Review

TO: Child Nutrition Program Directors

**FROM: Angelice Lowe, Director
Child Nutrition Programs**

The Administrative and Procurement Reviews will include a review of your system's compliance with dietary guidelines as required by the USDA guidance. Members of the Child Nutrition staff will conduct the reviews. These staff members will contact you to coordinate the specifics of the reviews. **The review staff will inform you of the school(s) selected for the review.** We encourage you to accompany the State review staff to the school(s) selected for review.

The Administrative Review Guidance, SFA Procurement Tool, and Off-site Assessment Form are attached to facilitate the review process. We request that you submit the required information to commence the Administrative Review. Please submit the following information to the attention of Ms. Carolyn Rhodes:

- Copy of the edit checks for each school reported on the most recently submitted Claim for Reimbursement
- **Completed Off-site Assessment Form**
- **Electronic master list of all students eligible for free or reduced price meals enrolled in the SFA during the review period**
- **Electronic copy of the SFA Procurement Tool**
- School listing by age/grade group
- For the **week of review** and one (1) week from the **review period (month of review) for each school selected**
 - Copy of all applicable menus for each menu type and age/grade group (i.e. SBP, NSLP, Afterschool Snack Program, and/or FFVP)
 - Copy of production records for each menu type and age/grade group for the review period only
 - Copy of the Menu Worksheet portion of a USDA-approved *Menu Planning Tool for Certification for Six Cent Reimbursement* for each breakfast and lunch menu type and age/grade group

Should you have any questions concerning the Administrative Review, please contact Financial Management and Compliance at (334) 694-4658 or 5302 Gordon Persons Building, P. O. Box 302101, Montgomery, AL 36130-2101.

ASL/CR/SWR



Child Nutrition Programs

Preparation



for an

Administrative Review

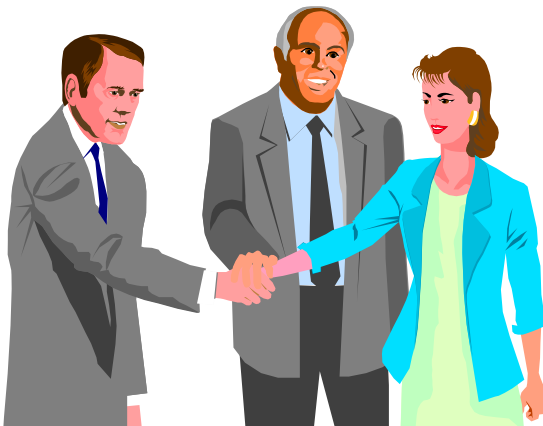
Administrative Review

The Administrative Review is the State agency's (SA) assessment of the school food authority's (SFA) administration of the National School Lunch Program (NSLP), School Breakfast Program (SBP), and other school nutrition programs. The objectives of the Administrative Review are to:

- Determine whether the SFA meets program requirements;
- Provide technical assistance;
- Secure any needed corrective action; and
- Assess fiscal action, if applicable.

Under Administrative Review:

- State agencies and Food and Nutrition Service (FNS) Regional Offices coordinate review activity to make sure efforts are not duplicated.
- A standard review form makes sure that all critical areas are reviewed the same way for all schools.
- Critical areas of review are eligibility certification, counting and claiming, meal patterns, and food components.
- General areas of review are resource management, the free and reduced-price process, civil rights, monitoring, and reporting and recordkeeping responsibilities.
- School food authorities are reviewed once every three years in accordance with the Administrative Review schedule.



Administrative Review



Check your procedures

Do you:

- Approve each child's eligibility for free or reduced price meals correctly?
- Have a system to issue benefits and to update the eligibility of children approved for free and reduced price lunches?
- Serve meals that contain the required food items based on age/grade group?
- Base claims for reimbursement on accurate meal counts taken, by category, at the point of service?
- Record, consolidate, and report meal counts correctly on the claim for reimbursement?

If you answered "yes" to these questions, you should not have any critical area violations.

Do you:

- Follow the procedures identified in your free and reduced price policy statement?
- Verify the correct number of applications; adjust benefits, if required; and prepare verification records by November 15?
- Serve meals that meet USDA nutritional/quantity requirements?
- Make sure that no child is denied benefits or discriminated against because of race, color, national origin, age, sex, or disability?
- Make sure on-site school monitoring reviews of each school's meal counting system are conducted by February 1?
- Check each school's meal counts before submitting the claim for reimbursement?
- Transfer the correct amounts for State Mandated Raises and Indirect Costs at least quarterly?
- Use the proper accounting codes for Child Nutrition transactions?

- Submit reports and keep records as required?
- Price meals for students in accordance with Paid Lunch Equity Tool?
- Price adult meals properly?
- Incur only allowable expenditures for CNP?
- Follow all Federal and State procurement procedures?
- Adhere to the requirements for the National School Lunch program?
- Adhere to the requirements for the School Breakfast program?
- Adhere to the requirements for the Afterschool Snacks program?
- Adhere to the requirements for the Fresh Fruit and Vegetable program?
- Adhere to regulations governing the use of USDA commodities and keep accurate inventory records?
- Adhere to all State and Federal policies regarding
 - Worthless Checks,
 - Charged Meals,
 - Competitive Foods,
 - Wellness Policy,
 - Hazard Analysis Critical Control Points Plan,
 - Professional Standards,
 - Programs Outreach,
 - Procurement, and
 - Nutrition Standards for School Meals, and
 - Smart Snacks in School Standards?

If you answered “yes” to these questions, you should not have any general area violations.

Administrative Review

Administrative Review was designed to target problem schools and SFAs to provide technical assistance to ensure the programs are operating in the most efficient manner.

Review procedures are streamlined for schools where there are no major problems while providing more direction to expand the review to investigate areas that are not in compliance.

The Administrative Review procedures include looking at records and procedures related to the “review month” and the “day of review.” The review month is usually the most recent month for which a Claim for Reimbursement has been submitted. The Administrative Review requires the reviewer to look at additional months’ data, if needed, to determine the scope and severity of a problem and if the problem is “systemic”. The school or SFA officials could be requested to provide records for any month of operation.

Streamlined procedures include statistical sampling of one year of invoices and of all applications, an initial cross-check of the names to the benefit issuance document to eligibility records, and validation of the meal count back to source documentation only for the day of review. Problems noted in these areas would expand the review.

The scope of the Administrative Review focuses on two primary review components: Critical Areas of Review and General Areas of Review.

Critical Area

The Critical Areas of Review are Performance Standard 1 and Performance Standard 2. All data collection and review procedures in the Critical Area of the review forms are designed to measure compliance with the following two performance standards as defined in the regulations.

Performance Standard 1

Performance Standard 1 focuses on the certification and benefit issuance process and the accuracy of meal counting and claiming.

All free, reduced-price and paid lunches claimed for reimbursement are served only to children who are eligible for free, reduced-price, and paid lunches, respectively, and are counted, recorded, consolidated, and reported through a system that consistently yields correct claims.

The SFA exceeds the error threshold for Performance Standard No. 1 if more than the minimum number of schools allowed (which varies with the number of schools reviewed) have an inadequate system for certification, issuing benefits or updating eligibility status; or for counting, recording, consolidating or reporting lunches by type, or, if more than 10 percent of the free and reduced-price lunches claimed for the review period are incorrect. Each school is evaluated individually. Also, the SFA automatically fails this standard if the SFA’s system for consolidating claims is inadequate.

Performance Standard 2

Performance Standard 2 focuses on whether meals claimed for reimbursement meet meal pattern and nutritional quality requirements.

Lunches claimed for reimbursement within the school food authority contain food items/components as required by Program regulations.

The SFA exceeds the error threshold for Performance Standard 2 if 10 percent or more of the total number of Program lunches or Program breakfasts observed in a school food authority are missing one or more of the required food components. This is measured for the SFA as a whole and only for lunches and breakfasts observed on the day of the review.

General Area

The General Areas of Review are resource management and other general areas of program compliance.

Resource Management

Resource Management addresses the maintenance of the nonprofit school food service account, paid lunch equity, revenue from non-program foods, indirect costs and USDA Foods.

General Program Compliance

General program compliance includes civil rights, SFA on-site school monitoring reviews, Local School Wellness Policy, Smart Snacks in School Standards, school meal environment, water, food safety, reporting and recordkeeping, professional standards, and outreach.

Follow-Up Reviews

State agencies will conduct on-site follow-up reviews as needed for SFAs that exceed one or both of the Performance Standard thresholds.

Review Cycle

Under the Administrative Review, all SFAs are required to be reviewed within a three-year cycle. However, some SFAs may receive a review more frequently than **three (3) years**. However, a waiver was granted to extend the review cycle to a five-year cycle through FY 2027.

Administrative Review Process

The Administrative Review Process is designed to allow the SA to conduct specified aspects of the review off-site and other aspects on-site. Under the off-site component,

SAs collect information available at the SA or from the SFA and record the information on the *Off-site Assessment Tool*. The Tool allows the SA to gain a better understanding of SFA operations prior to the on-site review, thus providing for a more robust review while decreasing the SA’s on-site review time. The SA’s analysis of this information informs the scope of the on-site portion of the Administrative Review. While SAs are encouraged to conduct specified aspects of the review off-site, the SA may conduct any off-site portion of the review on-site, at their discretion (with the exception of the Resource Management off-site review).

The SA’s on-site portion of the Administrative Review is intended to validate the information collected on the *Off-site Assessment Tool* and provide an opportunity for the SA to observe the operation of the school nutrition programs at the SFA and in selected schools. The SA documents its findings on the *On-site Assessment Tool*.

School Selection

The minimum number of schools to review is determined using the following table:

Number of Schools in the SFA	Minimum Number of Schools to Review for NSLP	Number of Schools in the SFA	Minimum Number of Schools to Review for NSLP
1 to 5	1	41 to 60.....	6
6 to 10.....	2	61 to 80.....	8
11 to 20.....	3	81 to 100.....	10
21 to 40.....	4	101 or More.....	12*

* 12 plus 5 percent of the number of schools over 100. Fractions must be rounded to the nearest whole number.

The information used for school selection should be for the most recent month for which a Claim for Reimbursement has been submitted, provided that the period covers at least ten (10) operating days. The following information is needed for the selection process.

- The name and type (elementary, combination, or secondary) of each school operated during the month selected.
- The number of serving days for each school for the month selected.
- The highest number of free eligible for the month selected for each school.
- The number of free lunches claimed for the month selected.

Schools are selected according to the following criteria:

- Schools with a free ADP of 100% or more

- Elementary schools (K-8), a free participation of 97% or more
- Secondary schools (9-12), a free participation of 77% or more
- Combinations schools, a free participation of 87% or more

Records and Documents Needed for the Administrative Review

School Food Authority Level

- **Completed Off-site Assessment Tool.**
- **Edit checks for each school for the month of review.**
- **Electronic master list of all students eligible for free or reduced price meals in the SFA during the review period.**
 - The list should contain student's name, school name, benefit status, method of certification (application, direct certification, other), date of certification, and total number of eligible students in the SFA (if possible).
 - Each eligible student should only be listed one time.
 - Student names may be listed in any order (alphabetically/by building/by ID number), but it is preferable that they are not grouped by benefit status.
 - The SFA should identify which students were selected for verification.
- Documentation of verification which includes selection procedures and, if applicable, documents showing the changes in eligibility for students as a result of verification. If verification has not been accomplished for current year, pull last year's verification documentation.
- Current approved agreement and free and reduced price policy statement. If the school food authority has adopted its prior year's policy statement, the complete policy statement and renewal must be available.
- Benefit issuance documentation (i.e., Master Rosters, class list, and checklist) for the review period).
- Approved and denied free and reduced-price meal applications, and/or direct certification documentation for time frame specified.
- Direct certification documentation.
- Roster of Community Eligibility Provision identified students and enrollment.

- Free and reduced-price applications on file as of October 1.
- Electronic copy of the SFA Procurement Tool.
- Media release.
- Claim for Reimbursement for the review period and all supporting documentation.
- Documentation of edit check process.
- Meal counts by eligibility categories and revenues for review month and prior two months.
- Documentation of Professional Standards.
- Documentation of required on-site school monitoring reviews to be conducted by February 1 of each year. Pull previous year if monitoring for current year has not been completed.
- Data used in consolidating the Claim for Reimbursement.
- Civil Rights Data and Information including:
 - Civil Rights complaint procedures;
 - Discrimination statement on all printed program materials;
 - Foreign language translation of program materials, if needed;
 - Copies/documentation of written or verbal complaints alleging discrimination, if applicable; and
 - Racial/ethnic breakdown of denied free and reduced-price applications.
- Documentation supporting the awarded bids and contracts for the review period.
- Documentation/invoices supporting expenditures for one year period.
- Bank statements and cancelled checks supporting expenditures for one year period.
- Documentation of how indirect costs (if applicable) are computed and charged to the CNP Fund. (Obtain a copy of Indirect Cost Proposal for reference during review).
- Documentation of how current year's required transfers (or pass through funds) from the General Fund are calculated and transferred to the CNP Fund. Refer to

other documents for specific list of items needed each year. Reviewer will also need the calculations and documentation that supports the actual total transfers made for prior fiscal year through current fiscal year.

- Documentation that the paid lunch equity tool was utilized for Student Meal Prices.
- Documentation to support any additional funds to the CNP program in lieu of charging sufficient prices for Adult Meal Prices and Adult Meal Prices calculations.
- Documentation to compute potential to actual income, make available (for the review month plus previous two months, if available) the total monthly meal counts and total monthly revenue deposited and recorded by revenue category, i.e., student breakfast, student lunch, adult breakfast/lunch, a la carte, etc.
- Copies or a set of accounting printouts for the CNP fund for the most recent accounting one year period. Reviewer will need a balance sheet and an operations report by fund source.
- Documentation of the Smart Snacks Standards, including Attestation Statement and Exempt Fundraiser.
- Documentation to support the calculations for Nonprogram Food Revenue Tool.
- Documentation of the Local Wellness Policy.

Review School

- Copy of the school calendar, indicating the days on which lunch was served.
- Menu and production records for each menu type and age/grade group for review month and the week of review.
- Copy of the Menu Worksheet portion of a USDA-approved *Menu Planning Tool for Certification for Six Cent Reimbursement* for each breakfast and lunch menu type and age/grade group.
- Recipes for all foods/beverages served during the review month and the week of review.
- Crediting documentation for all items not purchased from the Statewide Bid (CN labels, Manufacturers Product Formulation Statements (MPFS), nutrition facts labels, and ingredient list).
- Lunch count procedures.

- Daily and monthly lunch count records and daily reconciliation sheets for the review period and 2 weeks prior to day of review.
- Records, tickets, procedures, etc. which document efforts to prevent overt identification.

Procurement Review

The State agency will conduct the procurement review using a step-by-step approach. From notifying each SFA of a procurement review to closing the review, each step is intended to assess compliance while providing technical assistance in the area of procurement.

FNS recommends the procurement review be conducted on the same schedule as the Administrative Review either as an add-on to the Administrative Review, or as a separate review which the State may establish. Reviewing procurement on the same cycle as the Administrative Review prevents the State from maintaining two review cycles, one for Administrative Reviews and one for procurement reviews. The requested procurement documentation will be reviewed on-site during the Administrative Review.

SFA Procurement Table. This tab from the FNS Tool Excel spreadsheet, includes questions and a table for SFAs to input the:

- Dollar value of the SFA small purchase threshold
- Memberships at retail and/or wholesale club warehouses
- Use of group purchasing/buying organizations and/or cooperatives
- Information regarding their purchases such as:
 - Vendors
 - Total paid/vendor
 - Goods/services purchased, and
 - Competitive procurement method to procure the product (s) or service (s).

Once the information in the tab is complete, the SFA will:

Save the Excel file and return the file to the State agency via email.

Provide a “vendor paid list”/summary of expenses by vendor.

A vendor paid list/summary of expenses by vendor is a report from the SFA accounting system that identifies all vendors paid from the nonprofit food service account and summarizes the total amount paid to each vendor for the review period. Additional details related to these review components are included below.

Optional Approach: The State agency requires that the SFA send the vendor paid list/summary of total expenditures report by vendor. In this case, the State agency will:

- Interview the appropriate SFA representative to answer the questions regarding the small purchase threshold, memberships, and group purchasing/involvement in SFA cooperatives as noted above;
- Review the vendor paid list/summary of total expenditures report by vendor, and
- Complete the SFA Procurement Table for the SFA.

Once the State agency receives the responses to the questions, the SFA Procurement Table, and vendor paid list/summary of expenses by vendor from the SFA accounting system, the State agency will select vendors/procurements for review. The State agency will use a Procurement Selection Chart to determine vendors for review and request documentation to determine how the SFA competitively procured vendors to supply goods and services.

The State agency will request copies of the following documentation:

- Vendor paid list/summary report of expenditures by vendor
- Supporting procurement documentation (solicitations, evaluation, and contracts) for each vendor selected for review (2 CFR 200.318(i))
- Amendments to contracts
- Procurement procedures/SFA Procurement Plan (2 CFR 200.318(a) and 7 CFR 210.21(c))
- Contractor oversight (2 CFR 200.318(b))
- Code of conduct (2 CFR 200.318(c) and 7 CFR 210.21(c))
- Intergovernmental or inter-entity agreements, if applicable (2 CFR 200.318(e))
- Settlement and satisfaction of contractual and administrative issues arising out of procurements (protests, disputes, etc.)

The State agency will determine:

- The number of procurement activities the SFA conducted and select the vendors using the criteria in a selection chart for each procurement method.
 - Micro-purchase method
 - Small purchase procedures
 - Sealed Bids/Competitive proposals
 - FSMC contracts
 - Processing contracts

The State agency will examine the information and answer questions in each applicable tab applicable to the procurement standards. The questions enable a review of the SFA's procedures from the solicitation, evaluation, and contract award process through the oversight of contracts.

A Summary of Findings tab will compile review results by the SFA procurement method used. The State agency may provide technical assistance and establish findings and required corrective action, as applicable.

Findings/Corrective Action Plan/Fiscal Action

At the conclusion of the on-site portion of the Administrative Review and Procurement Review, the SA staff will conduct an exit conference to notify SFA staff of any program findings identified, the extent of the findings, and a preliminary assessment of the actions needed to correct the findings. The SA will provide technical assistance and address appropriate deadlines for completion of corrective action.

Under the Administrative Review, fiscal action can be extended back to the beginning of the school year or that point in time when the infraction first occurred. If the meal count system is determined to be unreliable, the State Agency can “recalculate” the meal count using procedures developed by FNS. This procedure would only be used in extreme circumstances.

The amount of an overclaim is affected by corrective action and cannot be determined until corrective action is complete. For certification and benefit issuance errors, if corrective action is taken, the overclaim will be limited back to the beginning of the review period to the date corrective action is taken. For missing the last four digits of the social security number and adult signatures, the entire overclaim is waived if corrective action is taken within a specified time frame. If corrective action is not taken, fiscal action will be assessed for all meals served in error for all error types.

Fiscal action will be assessed for:

- Inaccurate meal counting and claiming for the day of review or review period occurring at the school and/or SFA level.
- The difference between the incorrect and the correct meal counts.
- All meals that were counted as reimbursable meals, but were ineligible for reimbursement, such as second meals, adult meals, etc.

Because prompt corrective action can limit the amount of the claim, State Agency reviewers should provide the information necessary to correct errors at the exit conference. The SFA and school officials should take action as soon as possible.

The Administrative Review regulations require that the SFA be notified in writing of the findings, needed corrective action, deadlines, and the potential for fiscal action. In addition, a summary of the findings must be available to the public. The Administrative Review regulations provide the authority for a State Agency and FNS to withhold funds if corrective action is not taken on identified problems.

Accounting Printouts – Trial Balance

RUN DATE:
 RUN TIME: 02:59: PM

MCAI BUDGETARY ACCOUNTING SYSTEM
 JOURNAL SUMMARY TRIAL BALANCE REPORT

GLTBAL

COOLSVILLE CITY BOARD OF EDUCATION
 FISCAL PERIOD/YEAR: 0/2006 THRU 6 /2006

CCTR: 0020 SCOOPY DOO MIDDLE SCHOOL
Fd-C-Func-Obj-CCtr-SFnd-Y-Prog-Spec

<u>DESC</u>	<u>ASN</u>	<u>TYPE</u>	<u>DEBIT</u>	<u>CREDIT</u>
12-1-01111-000-0020-5101-0-0000-0000				
CASH IN BANK (OPERATING ACCT)	103110	D	81,692.00	0.00
12-1-0115-000-0020-5101-0-0000-0000				
CHANGE CASH	103183	D	100.00	0.00
12-1-0118-000-0020-5101-0-0000-0000				
CASH SHORT OR (OVER)	103257	D	49.17	0.00
12-1-0121-000-0020-5101-0-0000-0000				
INVESTMENTS (CURRENT)	103332	D	28,346.62	0.00
12-2-0251-000-0020-5101-0-0000-0000				
ACCOUNTS PAYABLE	202252	C	4.00	0.00
12-2-0271-000-0020-5101-0-0000-0000				
DEFERRED REVENUE	203037	C	520.71	0.00
12-4-5110-000-0020-5101-0-0000-0000				
SCHL LUNCH PROGRAM-SECTION 11	402246	C	0.00	139,248.50
12-4-5130-000-0020-5101-0-0000-0000				
SCHOOL BREAKFAST PROGRAM	402318	C	0.00	22,066.66
12-4-5135-000-0020-5101-0-0000-0000				
SEVERE NEED BREAKFAST (SN)	404930	C	0.00	3,971.87
12-4-6710-000-0020-5101-0-0000-0000				
DAILY SALES- LUNCH	402387	C	0.00	46,000.05
12-4-6720-000-0020-5101-0-0000-0000				
DAILY SALES - BREAKFAST	402459	C	0.00	1,815.20
12-4-6730-000-0020-5101-0-0000-0000				
DAILY SALES - A LA CARTE	402528	C	0.00	17,797.65
12-4-6790-000-0020-5101-0-0000-0000				
OTHER FOOD SERVICE INCOME	402600	C	0.00	11.16
12-4-6810-000-0020-5101-0-0000-0000				
INTEREST	402664	C	0.00	52.82
12-5-3200-348-0020-5101-0-8420-0000				
BUILDING SERVICES-GARBAGE AND WASTE	699215	D	719.80	0.00
12-5-3200-373-0020-5101-0-8420-0000				
BUILDING SERVICES-NATURAL GAS	757805	D	5,361.54	0.00
12-5-4210-115-0020-5101-0-8420-0000				
CHILD NUTRITION-MANAGER/ASSISTANT	666623	D	9,924.64	0.00
12-5-4210-172-0020-5101-0-8420-0000				
CHILD NUTRITION-COOK/BAKER	666697	D	53,941.73	0.00
12-5-4210-180-0020-5101-0-8420-0000				
CHILD NUTRITION-SUBSTITUTES	580143	D	3,772.26	0.00
12-5-4210-210-0020-5101-0-8420-0000				
CHILD NUTRITION -STATE INSURANCE	512858	D	38,076.00	0.00
12-5-4210-220-0020-5101-0-8420-0000				
CHILD NUTRITION -STATE RETIREMENT	512932	D	5,204.09	0.00
12-5-4210-230-0020-5101-0-8420-0000				
CHILD NUTRITION -SOCIAL SECURITY (FIC	513006	D	3,946.06	0.00
12-5-4210-240-0020-5101-0-8420-0000				
CHILD NUTRITION -FEDERAL MEDICARE	513080	D	922.84	0.00
12-5-4210-250-0020-5101-0-8420-0000				
CHILD NUTRITION -ST UNEMPLOYMENT COMP	513154	D	47.22	0.00
12-5-4210-399-0020-5101-0-8420-0000				
CHILD NUTRITION -OTHER PURCHASED SERV	558688	D	1,539.88	0.00
12-5-4210-461-0020-5101-0-8420-0000				
CHILD NUTRITION -PURCHASED FOOD	501424	D	99,254.05	0.00
12-5-4210-463-0020-5101-0-8420-0000				
CHILD NUTRITION -FOOD SERVICE SUPPLIE	501425	D	1,877.25	0.00
12-5-4210-464-0020-5101-0-8420-0000				
CHILD NUTRITION -FOOD PROCESSING SUPP	501426	D	11,109.59	0.00
12-5-4210-499-0020-5101-0-8420-0000				
CHILD NUTRITION-OTHER NONCAP EQUIPMT	646389	D	5,389.65	0.00
12-5-4210-910-0020-5101-0-8420-0000				
CHILD NUTRITION-INDIRECT COSTS	556092	D	13,059.00	0.00
CCTR 0020	SUBTOTAL		364,858.10	230,963.91

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MCAI BUDGETARY ACCOUNTING SYSTEM
 JOURNAL SUMMARY TRIAL BALANCE REPORT

GLTBAL

COOLSVILLE CITY BOARD OF EDUCATION
 FISCAL PERIOD/YEAR: 0/2006 THRU 6 /2006

CCTR: 0030 SHAGGY SHAGWORTH ELEMENTARY SCHOOL

<u>Fd-C-Func-Obj-CCtr-SFnd-Y-Prog-Spec</u>	<u>DESC</u>	<u>ASN</u>	<u>TYPE</u>	<u>DEBIT</u>	<u>CREDIT</u>
12-1-0111-000-0030-5101-0-0000-0000	CASH IN BANK (OPERATING ACCT)	103259	D	13,906.80	0.00
12-1-0115-000-0030-5101-0-0000-0000	CHANGE CASH	103260	D	20.00	0.00
12-5-3200-348-0030-5101-0-8420-0000	BUILDING SERVICES-GARBAGE AND WASTE	699216	D	294.40	0.00
12-5-3200-373-0030-5101-0-8420-0000	BUILDING SERVICES-NATURAL GAS	759491	D	4,293.96	0.00
12-5-4210-172-0030-5101-0-8420-0000	CHILD NUTRITION-COOK/BAKER	666698	D	4,977.96	0.00
12-5-4210-210-0030-5101-0-8420-0000	CHILD NUTRITION -STATE INSURANCE	512859	D	4,008.00	0.00
12-5-4210-220-0030-5101-0-8420-0000	CHILD NUTRITION -STATE RETIREMENT	512933	D	406.68	0.00
12-5-4210-230-0030-5101-0-8420-0000	CHILD NUTRITION -SOCIAL SECURITY (FIC	513007	D	307.92	0.00
12-5-4210-240-0030-5101-0-8420-0000	CHILD NUTRITION -FEDERAL MEDICARE	513081	D	72.06	0.00
12-5-4210-250-0030-5101-0-8420-0000	CHILD NUTRITION -ST UNEMPLOYMENT COMP	513155	D	3.48	0.00
12-5-4210-348-0030-5101-0-8320-0000	CHILD NUTRITION-GARBAGE AND WASTE	728825	D	73.60	0.00
12-5-4210-461-0030-5101-0-8420-0000	CHILD NUTRITION -PURCHASED FOOD	501473	D	530.77	0.00
CCTR 0030	SUBTOTAL			28,895.63	0.00

RUN DATE:
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MCAI BUDGETARY ACCOUNTING SYSTEM
 JOURNAL SUMMARY TRIAL BALANCE REPORT

GLTBAL

COOLSVILLE CITY BOARD OF EDUCATION
 FISCAL PERIOD/YEAR: 0/2006 THRU 6 /2006

CCTR: 0040 VELMA MIDDLE SCHOOL
Fd-C-Func-Obj-CCTR-SFnd-Y-Prog-Spec

	<u>DESC</u>	<u>ASN</u>	<u>TYPE</u>	<u>DEBIT</u>	<u>CREDIT</u>
12-1-0111-000-0040-5101-0-0000-0000	CASH IN BANK (OPERATING ACCT)				
		103111	D	59,560.50	0.00
12-1-0115-000-0040-5101-0-0000-0000	CHANGE CASH				
		103184	D	200.00	0.00
12-1-0118-000-0040-5101-0-0000-0000	CASH SHORT OR (OVER)				
		103261	D	0.00	339.44
12-2-0271-000-0040-5101-0-0000-0000	DEFERRED REVENUE				
		203038	C	343.42	0.00
12-4-5110-000-0040-5101-0-0000-0000	SCHL LUNCH PROGRAM-SECTION 11				
		402248	C	0.00	194,654.30
12-4-5130-000-0040-5101-0-0000-0000	SCHOOL BREAKFAST PROGRAM				
		402320	C	0.00	40,894.27
12-4-5135-000-0040-5101-0-0000-0000	SEVERE NEED BREAKFAST (SN)				
		404932	C	0.00	7,373.80
12-4-6710-000-0040-5101-0-0000-0000	DAILY SALES- LUNCH				
		402389	C	0.00	42,538.15
12-4-6720-000-0040-5101-0-0000-0000	DAILY SALES - BREAKFAST				
		402461	C	0.00	2,707.90
12-4-6730-000-0040-5101-0-0000-0000	DAILY SALES - A LA CARTE				
		402530	C	0.00	16,316.25
12-4-6810-000-0040-5101-0-0000-0000	INTEREST				
		402666	C	0.00	333.48
12-5-3200-348-0040-5101-0-8420-0000	BUILDING SERVICES-GARBAGE AND WASTE				
		699217	D	2,208.00	0.00
12-5-3200-373-0040-5101-0-8420-0000	BUILDING SERVICES-NATURAL GAS				
		757810	D	5,401.05	0.00
12-5-4210-115-0040-5101-0-8420-0000	CHILD NUTRITION-MANAGER/ASSISTANT				
		666625	D	13,954.98	0.00
12-5-4210-172-0040-5101-0-8420-0000	CHILD NUTRITION-COOK/BAKER				
		666699	D	69,282.96	0.00
12-5-4210-180-0040-5101-0-8420-0000	CHILD NUTRITION-SUBSTITUTES				
		580145	D	5,200.20	0.00
12-5-4210-194-0040-5101-0-8420-0000	CHILD NUTRITION, OVERTIME				
		803889	D	890.62	0.00
12-5-4210-210-0040-5101-0-8420-0000	CHILD NUTRITION -STATE INSURANCE				
		512860	D	52,104.00	0.00
12-5-4210-220-0040-5101-0-8420-0000	CHILD NUTRITION -STATE RETIREMENT				
		512934	D	6,574.39	0.00
12-5-4210-230-0040-5101-0-8420-0000	CHILD NUTRITION -SOCIAL SECURITY (FIC				
		513008	D	5,165.60	0.00
12-5-4210-240-0040-5101-0-8420-0000	CHILD NUTRITION -FEDERAL MEDICARE				
		513082	D	1,208.19	0.00
12-5-4210-250-0040-5101-0-8420-0000	CHILD NUTRITION -ST UNEMPLOYMENT COMP				
		513156	D	62.13	0.00
12-5-4210-361-0040-5101-0-8420-0000	CHILD NUTRITION-TELEPHONE				
		568722	D	334.28	0.00
12-5-4210-365-0040-5101-0-8420-0000	CHILD NUTRITION-LONG DISTRANCE TELEP				
		758773	D	46.65	0.00
12-5-4210-399-0040-5101-0-8420-0000	CHILD NUTRITION -OTHER PURCHASED SERV				
		558689	D	2,144.54	0.00
12-5-4210-461-0040-5101-0-8420-0000	CHILD NUTRITION -PURCHASED FOOD				
		501566	D	116,648.38	0.00
12-5-4210-463-0040-5101-0-8420-0000	CHILD NUTRITION -FOOD SERVICE SUPPLIE				
		501567	D	4,609.61	0.00
12-5-4210-464-0040-5101-0-8420-0000	CHILD NUTRITION -FOOD PROCESSING SUPP				
		501568	D	5,695.51	0.00
12-5-4210-910-0040-5101-0-8420-0000	CHILD NUTRITION-INDIRECT COSTS				
		556094	D	17,841.40	0.00
CCTR 0040			SUBTOTAL	369,476.41	305,157.59

RUN DATE:
05/04/2006

MCAI BUDGETARY ACCOUNTING SYSTEM

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JOURNAL SUMMARY TRIAL BALANCE REPORT

GLTBAL

CCTR: 0060 DANGER PRONE DAPHNE ELEMENTARY SCHOOL

COOLSVILLE CITY BOARD OF EDUCATION
FISCAL PERIOD/YEAR: 0/2006 THRU 6 /2006

<u>Fd-C-Func-Obj-CCTR-SFnd-Y-Prog-Spec</u>	<u>DESC</u>	<u>ASN</u>	<u>TYPE</u>	<u>DEBIT</u>	<u>CREDIT</u>
12-1-0111-000-0060-5101-0-0000-0000	CASH IN BANK (OPERATING ACCT)				
		103112	D	64,311.97	0.00
12-1-0115-000-0060-5101-0-0000-0000	CHANGE CASH				
		103185	D	30.00	0.00
12-1-0118-000-0060-5101-0-0000-0000	CASH SHORT OR (OVER)				
		103262	D	17.80	0.00
12-2-0271-000-0060-5101-0-0000-0000	DEFERRED REVENUE				
		203039	C	0.00	646.95
12-4-5110-000-0060-5101-0-0000-0000	SCHL LUNCH PROGRAM-SECTION 11				
		402250	C	0.00	50,499.76
12-4-5130-000-0060-5101-0-0000-0000	SCHOOL BREAKFAST PROGRAM				
		402322	C	0.00	9,303.36
12-4-5135-000-0060-5101-0-0000-0000	SEVERE NEED BREAKFAST (SN)				
		404933	C	0.00	1,632.77
12-4-6710-000-0060-5101-0-0000-0000	DAILY SALES- LUNCH				
		402391	C	0.00	28,978.10
12-4-6720-000-0060-5101-0-0000-0000	DAILY SALES - BREAKFAST				
		402463	C	0.00	2,307.05
12-4-6730-000-0060-5101-0-0000-0000	DAILY SALES - A LA CARTE				
		402532	C	0.00	6,106.90
12-4-6790-000-0060-5101-0-0000-0000	OTHER FOOD SERVICE INCOME				
		402604	C	0.00	80.64
12-5-3200-348-0060-5101-0-8420-0000	BUILDING SERVICES-GARBAGE AND WASTE				
		699220	D	1,849.80	0.00
12-5-3200-373-0060-5101-0-8420-0000	BUILDING SERVICES-NATURAL GAS				
		757812	D	3,233.42	0.00
12-5-4210-115-0060-5101-0-8420-0000	CHILD NUTRITION-MANAGER/ASSISTANT				
		666626	D	11,472.02	0.00
12-5-4210-172-0060-5101-0-8420-0000	CHILD NUTRITION-COOK/BAKER				
		666700	D	23,392.74	0.00
12-5-4210-180-0060-5101-0-8420-0000	CHILD NUTRITION-SUBSTITUTES				
		580146	D	3,870.00	0.00
12-5-4210-192-0060-5101-0-8420-0000	CHILD NUTRITION-STIPENDS				
		568543	D	96.00	0.00
12-5-4210-199-0060-5101-0-8420-0000	CHILD NUTRITION-OTHER COMPENSATION				
		572657	D	144.00	0.00
12-5-4210-210-0060-5101-0-8420-0000	CHILD NUTRITION -STATE INSURANCE				
		512861	D	24,048.00	0.00
12-5-4210-220-0060-5101-0-8420-0000	CHILD NUTRITION -STATE RETIREMENT				
		512935	D	2,868.06	0.00
12-5-4210-230-0060-5101-0-8420-0000	CHILD NUTRITION -SOCIAL SECURITY (FIC				
		513009	D	2,288.79	0.00
12-5-4210-240-0060-5101-0-8420-0000	CHILD NUTRITION -FEDERAL MEDICARE				
		513083	D	535.24	0.00
12-5-4210-250-0060-5101-0-8420-0000	CHILD NUTRITION -ST UNEMPLOYMENT COMP				
		513157	D	27.43	0.00
12-5-4210-399-0060-5101-0-8420-0000	CHILD NUTRITION -OTHER PURCHASED SERV				
		558690	D	1,519.32	0.00
12-5-4210-461-0060-5101-0-8420-0000	CHILD NUTRITION -PURCHASED FOOD				
		501606	D	43,350.95	0.00
12-5-4210-463-0060-5101-0-8420-0000	CHILD NUTRITION -FOOD SERVICE SUPPLIE				
		501607	D	2,764.20	0.00
12-5-4210-464-0060-5101-0-8420-0000	CHILD NUTRITION -FOOD PROCESSING SUPP				
		501608	D	3,830.24	0.00
12-5-4210-910-0060-5101-0-8420-0000	CHILD NUTRITION-INDIRECT COSTS				
		556095	D	7,931.05	0.00
CCTR 0060			SUBTOTAL	197,581.03	99,555.53

RUN DATE:
05/04/2006

MCAI BUDGETARY ACCOUNTING SYSTEM

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JOURNAL SUMMARY TRIAL BALANCE REPORT

GLTBAL

CCTR: 0070 FREDDIE ROGERS MIDDLE SCHOOL

COOLSVILLE CITY BOARD OF EDUCATION
FISCAL PERIOD/YEAR: 0/2006 THRU 6 /2006

<u>Fd-C-Func-Obj-CCTR-SFnd-Y-Prog-Spec</u>	<u>DESC</u>	<u>ASN</u>	<u>TYPE</u>	<u>DEBIT</u>	<u>CREDIT</u>
12-1-0111-000-0070-5101-0-0000-0000	CASH IN BANK (OPERATING ACCT)				
		103113	D	17,513.29	0.00
12-1-0115-000-0070-5101-0-0000-0000	CHANGE CASH				
		103186	D	50.00	0.00
12-1-0118-000-0070-5101-0-0000-0000	CASH SHORT OR (OVER)				
		103263	D	0.00	286.59
12-2-0271-000-0070-5101-0-0000-0000	DEFERRED REVENUE				
		203040	C	0.00	125.35
12-4-5110-000-0070-5101-0-0000-0000	SCHL LUNCH PROGRAM-SECTION 11				
		402251	C	0.00	108,808.90
12-4-5130-000-0070-5101-0-0000-0000	SCHOOL BREAKFAST PROGRAM				
		402323	C	0.00	14,113.18
12-4-5135-000-0070-5101-0-0000-0000	SEVERE NEED BREAKFAST (SN)				
		404934	C	0.00	2,542.19
12-4-6710-000-0070-5101-0-0000-0000	DAILY SALES- LUNCH				
		402392	C	0.00	6,329.35
12-4-6720-000-0070-5101-0-0000-0000	DAILY SALES - BREAKFAST				
		402464	C	0.00	334.10
12-4-6730-000-0070-5101-0-0000-0000	DAILY SALES - A LA CARTE				
		402533	C	0.00	866.40
12-4-6810-000-0070-5101-0-0000-0000	INTEREST				
		402669	C	0.00	105.69
12-4-9210-000-0070-5101-0-0000-0000	INTERFUND OPERAT TRANSFERS IN				
		402753	C	0.00	14,888.75
12-5-3200-373-0070-5101-0-8420-0000	BUILDING SERVICES-NATURAL GAS				
		757862	D	4,222.23	0.00
12-5-4210-115-0070-5101-0-8420-0000	CHILD NUTRITION-MANAGER/ASSISTANT				
		666627	D	12,787.50	0.00
12-5-4210-172-0070-5101-0-8420-0000	CHILD NUTRITION-COOK/BAKER				
		666701	D	42,032.89	0.00
12-5-4210-180-0070-5101-0-8420-0000	CHILD NUTRITION-SUBSTITUTES				
		580147	D	432.00	0.00
12-5-4210-194-0070-5101-0-8420-0000	CHILD NUTRITION-OVERTIME				
		776465	D	401.70	0.00
12-5-4210-210-0070-5101-0-8420-0000	CHILD NUTRITION -STATE INSURANCE				
		512862	D	28,056.00	0.00
12-5-4210-220-0070-5101-0-8420-0000	CHILD NUTRITION -STATE RETIREMENT				
		512936	D	4,511.50	0.00
12-5-4210-230-0070-5101-0-8420-0000	CHILD NUTRITION -SOCIAL SECURITY (FIC				
		513010	D	3,415.11	0.00
12-5-4210-240-0070-5101-0-8420-0000	CHILD NUTRITION -FEDERAL MEDICARE				
		513084	D	798.60	0.00
12-5-4210-250-0070-5101-0-8420-0000	CHILD NUTRITION -ST UNEMPLOYMENT COMP				
		513158	D	38.91	0.00
12-5-4210-399-0070-5101-0-8420-0000	CHILD NUTRITION -OTHER PURCHASED SERV				
		558691	D	2,490.65	0.00
12-5-4210-461-0070-5101-0-8420-0000	CHILD NUTRITION -PURCHASED FOOD				
		501635	D	73,510.75	0.00
12-5-4210-463-0070-5101-0-8420-0000	CHILD NUTRITION -FOOD SERVICE SUPPLIE				
		501636	D	1,584.04	0.00
12-5-4210-464-0070-5101-0-8420-0000	CHILD NUTRITION -FOOD PROCESSING SUPP				
		501637	D	5,787.93	0.00
12-5-4210-910-0070-5101-0-8420-0000	CHILD NUTRITION-INDIRECT COSTS				
		556096	D	11,026.91	0.00
12-5-9910-920-0070-5101-0-9700-0000	INTERFD OPER TRA OUT-OPERAT TRANSFERS OUT				
		552602	D	14,888.75	0.00
CCTR 0070			SUBTOTAL	223,548.76	148,400.50

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COOLSVILLE CITY BOARD OF EDUCATION

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Fd-C-Func-Obj-CCtr-SFnd-Y-Prog-Spec DESCRIPTION CCTR 0000	*** CURRENT YEAR *** <u>MONTH</u>	<u>YTD</u>	*** PRIOR YEAR *** <u>MONTH</u>	<u>YTD</u>
 *** REVENUES				
12-4-6790-000-0000-5101-0-0000-0000 OTHER FOOD SERVICE INCOME	0.00	0.00	54,394.10	54,394.10
12-4-6810-000-0000-5101-0-0000-0000 INTEREST-CNP	12,373.08	75,845.84	17,845.24	64,199.44
12-4-8993-000-0000-5101-0-0000-0000 OTHER REVENUE - REBATES	57,147.22	162,401.27	211,489.55	491,844.17
12-4-9210-000-0000-5101-0-0000-0034 INTERFUND OPERAT TRANSFERS IN	930,903.36	5,466,854.85	785,751.71	4,729,126.26
12-4-9320-000-0000-5101-0-0000-1205 INSURANCE LOSS RECOV, CNP-FOOD & NUTRITION	0.00	0.00	0.00	49,898.34
Class 4 SUBTOTAL	1,000,423.66	5,705,101.96	1,069,480.60	5,389,462.31
CCTR 0000 SUBTOTAL	1,000,423.66	5,705,101.96	1,069,480.60	5,389,462.31

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Fd-C-Func-Obj-CCtr-SFnd-Y-Prog-Spec DESCRIPTION CCTR 0020 *** REVENUES	*** CURRENT YEAR ***		*** PRIOR YEAR ***	
	<u>MONTH</u>	<u>YTD</u>	<u>MONTH</u>	<u>YTD</u>
12-4-5110-000-0020-5101-0-0000-0000 SCHL LUNCH PROGRAM-SECTION 11	46,786.04	139,248.50	21,248.61	141,271.93
12-4-5130-000-0020-5101-0-0000-0000 SCHOOL BREAKFAST PROGRAM	7,684.06	22,066.66	3,378.28	18,321.09
12-4-5135-000-0020-5101-0-0000-0000 SEVERE NEED BREAKFAST (SN)	1,380.46	3,971.87	621.46	3,387.90
12-4-6710-000-0020-5101-0-0000-0000 DAILY SALES- LUNCH	15,571.05	46,000.05	3,594.02	19,689.75
12-4-6720-000-0020-5101-0-0000-0000 DAILY SALES - BREAKFAST	716.30	1,815.20	154.86	703.77
12-4-6730-000-0020-5101-0-0000-0000 DAILY SALES - A LA CARTE	6,184.20	17,797.65	6,771.40	37,001.20
12-4-6790-000-0020-5101-0-0000-0000 OTHER FOOD SERVICE INCOME	0.00	11.16	0.00	0.00
12-4-6810-000-0020-5101-0-0000-0000 INTEREST	27.83	52.82	19.15	37.11
12-4-9210-000-0020-5101-0-0000-0000 INTERFUND OPERAT TRANSFERS IN	0.00	0.00	69,826.65	69,826.65
Class 4 SUBTOTAL	78,349.94	230,963.91	105,614.43	290,239.40
*** EXPENDITURES				
12-5-3200-348-0020-5101-0-8420-0000 BUILDING SERVICES-GARBAGE AND WASTE	101.20	719.80	344.25	1,956.67
12-5-3200-373-0020-5101-0-8420-0000 BUILDING SERVICES-NATURAL GAS	2,397.28	5,361.54	722.03	4,186.10
12-5-4210-115-0020-5101-0-8420-0000 CHILD NUTRITION-MANAGER/ASSISTANT	1,649.92	9,924.64	1,540.75	9,244.50
12-5-4210-172-0020-5101-0-8420-0000 CHILD NUTRITION-COOK/BAKER	8,040.32	53,941.73	9,148.78	54,937.04
12-5-4210-180-0020-5101-0-8420-0000 CHILD NUTRITION-SUBSTITUTES	1,326.00	3,772.26	102.00	1,575.00
12-5-4210-210-0020-5101-0-8420-0000 CHILD NUTRITION -STATE INSURANCE	6,012.00	38,076.00	6,267.25	38,076.68
12-5-4210-220-0020-5101-0-8420-0000 CHILD NUTRITION -STATE RETIREMENT	791.71	5,204.09	758.65	4,620.00
12-5-4210-230-0020-5101-0-8420-0000 CHILD NUTRITION -SOCIAL SECURITY (FIC	625.80	3,946.06	619.78	3,813.08

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COOLSVILLE CITY BOARD OF EDUCATION
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Fd-C-Func-Obj-CCTR-SFnd-Y-Prog-Spec DESCRIPTION CCTR 0020 *** EXPENDITURES	*** CURRENT YEAR ***		*** PRIOR YEAR ***	
	MONTH	YTD	MONTH	YTD
12-5-4210-240-0020-5101-0-8420-0000 CHILD NUTRITION -FEDERAL MEDICARE	146.35	922.84	144.96	891.80
12-5-4210-250-0020-5101-0-8420-0000 CHILD NUTRITION -ST UNEMPLOYMENT COMP	7.44	47.22	7.55	46.03
12-5-4210-399-0020-5101-0-8420-0000 CHILD NUTRITION -OTHER PURCHASED SERV	1,527.88	1,539.88	335.00	825.55
12-5-4210-461-0020-5101-0-8420-0000 CHILD NUTRITION -PURCHASED FOOD	21,302.79	99,254.05	13,620.17	93,080.02
12-5-4210-463-0020-5101-0-8420-0000 CHILD NUTRITION -FOOD SERVICE SUPPLIE	369.20	1,877.25	148.99	1,433.12
12-5-4210-464-0020-5101-0-8420-0000 CHILD NUTRITION -FOOD PROCESSING SUPP	2,083.76	11,109.59	1,389.19	8,741.65
12-5-4210-499-0020-5101-0-8420-0000 CHILD NUTRITION-OTHER NONCAP EQUIPMT	4,600.00	5,389.65	0.00	2,901.00
12-5-4210-910-0020-5101-0-8420-0000 CHILD NUTRITION-INDIRECT COSTS	4,428.07	13,059.00	2,093.39	10,584.89
12-5-9910-920-0020-5101-0-9700-0000 INTERFD OPER TRA OUT-OPERAT TRANSFERS OUT	0.00	0.00	69,826.65	69,826.65
Class 5 SUBTOTAL	55,409.72	254,145.60	107,069.39	306,739.78
CCTR 0020 SUBTOTAL	22,940.22	-23,181.69	-1,454.96	-16,500.38

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Fd-C-Func-Obj-CCtr-SFnd-Y-Prog-Spec DESCRIPTION CCTR 0030 *** REVENUES	*** CURRENT YEAR ***		*** PRIOR YEAR ***	
	<u>MONTH</u>	<u>YTD</u>	<u>MONTH</u>	<u>YTD</u>
12-4-5110-000-0030-5101-0-0000-0000 SCHL LUNCH PROGRAM-SECTION 11	0.00	0.00	8,535.21	45,834.65
12-4-5130-000-0030-5101-0-0000-0000 SCHOOL BREAKFAST PROGRAM	0.00	0.00	2,709.10	15,231.58
12-4-5135-000-0030-5101-0-0000-0000 SEVERE NEED BREAKFAST (SN)	0.00	0.00	506.23	2,851.77
12-4-6710-000-0030-5101-0-0000-0000 DAILY SALES- LUNCH	0.00	0.00	409.40	2,087.06
12-4-6720-000-0030-5101-0-0000-0000 DAILY SALES - BREAKFAST	0.00	0.00	63.90	344.10
12-4-6730-000-0030-5101-0-0000-0000 DAILY SALES - A LA CARTE	0.00	0.00	668.60	3,730.49
12-4-6810-000-0030-5101-0-0000-0000 INTEREST	0.00	0.00	1.41	7.42
Class 4 SUBTOTAL	0.00	0.00	12,893.85	70,087.07
*** EXPENDITURES				
12-5-3200-348-0030-5101-0-8420-0000 BUILDING SERVICES-GARBAGE AND WASTE	0.00	294.40	165.00	990.00
12-5-3200-373-0030-5101-0-8420-0000 BUILDING SERVICES-NATURAL GAS	2,565.27	4,293.96	582.22	2,837.77
12-5-4210-115-0030-5101-0-8420-0000 CHILD NUTRITION-MANAGER/ASSISTANT	0.00	0.00	1,377.08	8,262.48
12-5-4210-172-0030-5101-0-8420-0000 CHILD NUTRITION-COOK/BAKER	829.66	4,977.96	3,471.68	20,830.08
12-5-4210-180-0030-5101-0-8420-0000 CHILD NUTRITION-SUBSTITUTES	0.00	0.00	78.00	933.00
12-5-4210-210-0030-5101-0-8420-0000 CHILD NUTRITION -STATE INSURANCE	668.00	4,008.00	2,915.00	17,490.00
12-5-4210-220-0030-5101-0-8420-0000 CHILD NUTRITION -STATE RETIREMENT	67.78	406.68	340.87	2,045.22
12-5-4210-230-0030-5101-0-8420-0000 CHILD NUTRITION -SOCIAL SECURITY (FIC	51.32	307.92	281.83	1,716.63
12-5-4210-240-0030-5101-0-8420-0000 CHILD NUTRITION -FEDERAL MEDICARE	12.01	72.06	65.88	401.31
12-5-4210-250-0030-5101-0-8420-0000 CHILD NUTRITION -ST UNEMPLOYMENT COMP	0.58	3.48	3.44	20.93

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Fd-C-Func-Obj-Cctr-SFnd-Y-Prog-Spec DESCRIPTION CCTR 0030	*** CURRENT YEAR ***		*** PRIOR YEAR ***	
	<u>MONTH</u>	<u>YTD</u>	<u>MONTH</u>	<u>YTD</u>
*** EXPENDITURES				
12-5-4210-348-0030-5101-0-8320-0000 CHILD NUTRITION-GARBAGE AND WASTE	73.60	73.60	0.00	0.00
12-5-4210-399-0030-5101-0-8420-0000 CHILD NUTRITION -OTHER PURCHASED SERV	0.00	0.00	120.00	528.58
12-5-4210-461-0030-5101-0-8420-0000 CHILD NUTRITION -PURCHASED FOOD	94.62	530.77	4,919.97	38,035.06
12-5-4210-463-0030-5101-0-8420-0000 CHILD NUTRITION -FOOD SERVICE SUPPLIE	0.00	0.00	294.03	1,922.68
12-5-4210-464-0030-5101-0-8420-0000 CHILD NUTRITION -FOOD PROCESSING SUPP	0.00	0.00	250.22	2,773.69
12-5-4210-589-0030-5101-0-8420-0000 CHILD NUTRITION-OTHER EQUIPMENT	0.00	0.00	9,140.00	9,140.00
12-5-4210-910-0030-5101-0-8420-0000 CHILD NUTRITION-INDIRECT COSTS	0.00	0.00	1,003.31	5,019.05
Class 5 SUBTOTAL	4,362.84	14,968.83	25,008.53	112,946.48
CCTR 0030 SUBTOTAL	-4,362.84	-14,968.83	-12,114.68	-42,859.41

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Fd-C-Func-Obj-CCtr-SFnd-Y-Prog-Spec DESCRIPTION CCTR 0040 *** REVENUES	*** CURRENT YEAR ***		*** PRIOR YEAR ***	
	<u>MONTH</u>	<u>YTD</u>	<u>MONTH</u>	<u>YTD</u>
12-4-5110-000-0040-5101-0-0000-0000 SCHL LUNCH PROGRAM-SECTION 11	67,019.58	194,654.30	28,021.96	125,981.01
12-4-5130-000-0040-5101-0-0000-0000 SCHOOL BREAKFAST PROGRAM	14,524.02	40,894.27	5,820.59	30,957.24
12-4-5135-000-0040-5101-0-0000-0000 SEVERE NEED BREAKFAST (SN)	2,617.40	7,373.80	1,080.08	5,675.71
12-4-6710-000-0040-5101-0-0000-0000 DAILY SALES- LUNCH	14,483.65	42,538.15	4,272.35	23,252.33
12-4-6720-000-0040-5101-0-0000-0000 DAILY SALES - BREAKFAST	994.30	2,707.90	250.45	1,637.20
12-4-6730-000-0040-5101-0-0000-0000 DAILY SALES - A LA CARTE	6,148.65	16,316.25	5,363.50	28,717.47
12-4-6790-000-0040-5101-0-0000-0000 OTHER FOOD SERVICE INCOME	0.00	0.00	0.00	199.93
12-4-6810-000-0040-5101-0-0000-0000 INTEREST	115.21	333.48	76.82	265.21
12-4-9210-000-0040-5101-0-0000-0000 INTERFUND OPERAT TRANSFERS IN	0.00	0.00	46,084.20	46,084.20
Class 4 SUBTOTAL	105,902.81	304,818.15	90,969.95	262,770.30
*** EXPENDITURES				
12-5-3200-348-0040-5101-0-8420-0000 BUILDING SERVICES-GARBAGE AND WASTE	368.00	2,208.00	270.00	1,751.80
12-5-3200-373-0040-5101-0-8420-0000 BUILDING SERVICES-NATURAL GAS	2,859.52	5,401.05	737.07	4,305.26
12-5-4210-115-0040-5101-0-8420-0000 CHILD NUTRITION-MANAGER/ASSISTANT	2,325.83	13,954.98	2,194.17	13,165.02
12-5-4210-172-0040-5101-0-8420-0000 CHILD NUTRITION-COOK/BAKER	11,037.85	69,282.96	10,910.62	68,538.70
12-5-4210-180-0040-5101-0-8420-0000 CHILD NUTRITION-SUBSTITUTES	936.00	5,200.20	1,224.00	4,560.00
12-5-4210-194-0040-5101-0-8420-0000 CHILD NUTRITION, OVERTIME	0.00	890.62	0.00	0.00
12-5-4210-210-0040-5101-0-8420-0000 CHILD NUTRITION -STATE INSURANCE	8,016.00	52,104.00	8,745.00	50,617.00
12-5-4210-220-0040-5101-0-8420-0000 CHILD NUTRITION -STATE RETIREMENT	1,032.51	6,574.39	921.27	5,743.91

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	MONTH	YTD	MONTH	YTD
12-5-4210-230-0040-5101-0-8420-0000 CHILD NUTRITION -SOCIAL SECURITY (FIC	809.31	5,165.60	826.79	4,987.62
12-5-4210-240-0040-5101-0-8420-0000 CHILD NUTRITION -FEDERAL MEDICARE	189.29	1,208.19	193.39	1,166.64
12-5-4210-250-0040-5101-0-8420-0000 CHILD NUTRITION -ST UNEMPLOYMENT COMP	9.75	62.13	10.02	60.46
12-5-4210-361-0040-5101-0-8420-0000 CHILD NUTRITION-TELEPHONE	84.55	334.28	0.00	414.41
12-5-4210-365-0040-5101-0-8420-0000 CHILD NUTRITION-LONG DISTRANCE TELEP	12.75	46.65	6.31	32.00
12-5-4210-399-0040-5101-0-8420-0000 CHILD NUTRITION -OTHER PURCHASED SERV	166.12	2,144.54	140.08	646.72
12-5-4210-461-0040-5101-0-8420-0000 CHILD NUTRITION -PURCHASED FOOD	24,643.06	116,648.38	31,306.07	115,071.95
12-5-4210-463-0040-5101-0-8420-0000 CHILD NUTRITION -FOOD SERVICE SUPPLIE	2,185.75	4,609.61	746.31	4,848.80
12-5-4210-464-0040-5101-0-8420-0000 CHILD NUTRITION -FOOD PROCESSING SUPP	899.93	5,695.51	1,798.04	6,297.35
12-5-4210-499-0040-5101-0-8420-0000 CHILD NUTRITION-OTHER NONCAP EQUIPMT	0.00	0.00	4,774.00	4,774.00
12-5-4210-910-0040-5101-0-8420-0000 CHILD NUTRITION-INDIRECT COSTS	5,876.79	17,841.40	2,775.36	14,470.28
12-5-9910-920-0040-5101-0-9700-0000 INTERFD OPER TRA OUT-OPERAT TRANSFERS OUT	0.00	0.00	46,084.20	46,084.20
Class 5 SUBTOTAL	61,453.01	309,372.49	113,662.70	347,536.12
CCTR 0040 SUBTOTAL	44,449.80	-4,554.34	-22,692.75	-84,765.82

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Fd-C-Func-Obj-CCtr-SFnd-Y-Prog-Spec DESCRIPTION CCTR 0060	*** CURRENT YEAR ***		*** PRIOR YEAR ***	
	MONTH	YTD	MONTH	YTD
*** REVENUES				
12-4-5110-000-0060-5101-0-0000-0000 SCHL LUNCH PROGRAM-SECTION 11	17,318.46	50,499.76	6,787.68	37,176.82
12-4-5130-000-0060-5101-0-0000-0000 SCHOOL BREAKFAST PROGRAM	3,402.12	9,303.36	1,244.39	6,531.77
12-4-5135-000-0060-5101-0-0000-0000 SEVERE NEED BREAKFAST (SN)	599.38	1,632.77	218.50	1,147.24
12-4-6710-000-0060-5101-0-0000-0000 DAILY SALES- LUNCH	9,838.60	28,978.10	614.60	10,639.45
12-4-6720-000-0060-5101-0-0000-0000 DAILY SALES - BREAKFAST	848.20	2,307.05	107.95	685.20
12-4-6730-000-0060-5101-0-0000-0000 DAILY SALES - A LA CARTE	3,033.05	6,106.90	4,988.20	19,663.60
12-4-6790-000-0060-5101-0-0000-0000 OTHER FOOD SERVICE INCOME	0.00	80.64	15.00	72.50
12-4-9210-000-0060-5101-0-0000-0000 INTERFUND OPERAT TRANSFERS IN	0.00	0.00	30,608.11	30,608.11
Class 4 SUBTOTAL	35,039.81	98,908.58	44,584.43	106,524.69
*** EXPENDITURES				
12-5-3200-348-0060-5101-0-8420-0000 BUILDING SERVICES-GARBAGE AND WASTE	308.30	1,849.80	252.87	1,517.22
12-5-3200-373-0060-5101-0-8420-0000 BUILDING SERVICES-NATURAL GAS	1,433.01	3,233.42	424.44	2,161.64
12-5-4210-115-0060-5101-0-8420-0000 CHILD NUTRITION-MANAGER/ASSISTANT	1,893.42	11,472.02	1,786.25	10,717.50
12-5-4210-172-0060-5101-0-8420-0000 CHILD NUTRITION-COOK/BAKER	3,884.92	23,392.74	4,012.06	25,870.56
12-5-4210-180-0060-5101-0-8420-0000 CHILD NUTRITION-SUBSTITUTES	792.00	3,870.00	756.00	3,822.00
12-5-4210-192-0060-5101-0-8420-0000 CHILD NUTRITION-STIPENDS	0.00	96.00	0.00	0.00
12-5-4210-199-0060-5101-0-8420-0000 CHILD NUTRITION-OTHER COMPENSATION	0.00	144.00	0.00	0.00
12-5-4210-210-0060-5101-0-8420-0000 CHILD NUTRITION -STATE INSURANCE	4,008.00	24,048.00	2,915.00	20,405.00
12-5-4210-220-0060-5101-0-8420-0000 CHILD NUTRITION -STATE RETIREMENT	472.09	2,868.06	407.64	2,577.32

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Fd-C-Func-Obj-CCTR-SFnd-Y-Prog-Spec DESCRIPTION CCTR 0060 *** EXPENDITURES	*** CURRENT YEAR ***		*** PRIOR YEAR ***	
	MONTH	YTD	MONTH	YTD
12-5-4210-230-0060-5101-0-8420-0000 CHILD NUTRITION -SOCIAL SECURITY (FIC)	384.28	2,288.79	384.54	2,373.85
12-5-4210-240-0060-5101-0-8420-0000 CHILD NUTRITION -FEDERAL MEDICARE	89.86	535.24	89.94	555.24
12-5-4210-250-0060-5101-0-8420-0000 CHILD NUTRITION -ST UNEMPLOYMENT COMP	4.62	27.43	4.58	28.22
12-5-4210-399-0060-5101-0-8420-0000 CHILD NUTRITION -OTHER PURCHASED SERV	28.05	1,519.32	131.95	558.16
12-5-4210-461-0060-5101-0-8420-0000 CHILD NUTRITION -PURCHASED FOOD	11,222.38	43,350.95	26,461.97	106,875.12
12-5-4210-463-0060-5101-0-8420-0000 CHILD NUTRITION -FOOD SERVICE SUPPLIE	636.91	2,764.20	526.59	3,260.78
12-5-4210-464-0060-5101-0-8420-0000 CHILD NUTRITION -FOOD PROCESSING SUPP	1,059.59	3,830.24	2,732.52	10,718.01
12-5-4210-910-0060-5101-0-8420-0000 CHILD NUTRITION-INDIRECT COSTS	2,559.36	7,931.05	1,278.11	6,740.55
12-5-9910-920-0060-5101-0-9700-0000 INTERFD OPER TRA OUT-OPERAT TRANSFERS OUT	0.00	0.00	30,608.11	30,608.11
Class 5 SUBTOTAL	28,776.79	133,221.26	72,772.57	228,789.28
CCTR 0060 SUBTOTAL	6,263.02	-34,312.68	-28,188.14	-122,264.59

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MCAI BUDGETARY ACCOUNTING SYSTEM
 JOURNAL SUMMARY OPERATIONS REPORT
 COOLSVILLE CITY BOARD OF EDUCATION
 FISCAL YEAR / PERIOD: 2006/06

Fd-C-Func-Obj-CCtr-SFnd-Y-Prog-Spec DESCRIPTION CCTR 0070 *** REVENUES	*** CURRENT YEAR ***		*** PRIOR YEAR ***	
	MONTH	YTD	MONTH	YTD
12-4-5110-000-0070-5101-0-0000-0000 SCHL LUNCH PROGRAM-SECTION 11	37,780.02	108,808.90	16,062.46	86,090.52
12-4-5130-000-0070-5101-0-0000-0000 SCHOOL BREAKFAST PROGRAM	4,472.33	14,113.18	1,809.96	11,428.02
12-4-5135-000-0070-5101-0-0000-0000 SEVERE NEED BREAKFAST (SN)	805.69	2,542.19	338.56	2,138.31
12-4-6710-000-0070-5101-0-0000-0000 DAILY SALES- LUNCH	2,136.25	6,329.35	630.40	3,014.77
12-4-6720-000-0070-5101-0-0000-0000 DAILY SALES - BREAKFAST	112.40	334.10	36.90	173.50
12-4-6730-000-0070-5101-0-0000-0000 DAILY SALES - A LA CARTE	580.35	866.40	241.00	1,737.66
12-4-6790-000-0070-5101-0-0000-0000 OTHER FOOD SERVICE INCOME	0.00	0.00	0.00	27.75
12-4-6810-000-0070-5101-0-0000-0000 INTEREST	43.18	105.69	45.71	184.11
12-4-9210-000-0070-5101-0-0000-0000 INTERFUND OPERAT TRANSFERS IN	0.00	14,888.75	31,877.00	31,877.00
Class 4 SUBTOTAL	45,930.22	147,988.56	51,041.99	136,671.64
*** EXPENDITURES				
12-5-3200-348-0070-5101-0-8420-0000 BUILDING SERVICES-GARBAGE AND WASTE	0.00	0.00	0.00	477.30
12-5-3200-373-0070-5101-0-8420-0000 BUILDING SERVICES-NATURAL GAS	2,287.18	4,222.23	370.27	3,461.55
12-5-4210-115-0070-5101-0-8420-0000 CHILD NUTRITION-MANAGER/ASSISTANT	2,131.25	12,787.50	2,010.58	12,063.48
12-5-4210-172-0070-5101-0-8420-0000 CHILD NUTRITION-COOK/BAKER	6,984.90	42,032.89	5,671.92	35,885.76
12-5-4210-180-0070-5101-0-8420-0000 CHILD NUTRITION-SUBSTITUTES	0.00	432.00	1,764.00	9,858.00
12-5-4210-194-0070-5101-0-8420-0000 CHILD NUTRITION-OVERTIME	0.00	401.70	0.00	461.96
12-5-4210-210-0070-5101-0-8420-0000 CHILD NUTRITION -STATE INSURANCE	4,676.00	28,056.00	3,498.00	23,378.00
12-5-4210-220-0070-5101-0-8420-0000 CHILD NUTRITION -STATE RETIREMENT	744.76	4,511.50	540.06	3,178.66

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COOLSVILLE CITY BOARD OF EDUCATION
 FISCAL YEAR / PERIOD: 2006/06

Fd-C-Func-Obj-Cctr-SFnd-Y-Prog-Spec DESCRIPTION CCTR 0070 *** EXPENDITURES	*** CURRENT YEAR ***		*** PRIOR YEAR ***	
	<u>MONTH</u>	<u>YTD</u>	<u>MONTH</u>	<u>YTD</u>
12-5-4210-230-0070-5101-0-8420-0000 CHILD NUTRITION -SOCIAL SECURITY (FIC)	559.23	3,415.11	583.44	3,599.28
12-5-4210-240-0070-5101-0-8420-0000 CHILD NUTRITION -FEDERAL MEDICARE	130.77	798.60	136.46	841.77
12-5-4210-250-0070-5101-0-8420-0000 CHILD NUTRITION -ST UNEMPLOYMENT COMP	6.37	38.91	6.62	40.90
12-5-4210-399-0070-5101-0-8420-0000 CHILD NUTRITION -OTHER PURCHASED SERV	1,632.23	2,490.65	293.39	1,356.51
12-5-4210-461-0070-5101-0-8420-0000 CHILD NUTRITION -PURCHASED FOOD	15,962.92	73,510.75	2,591.38	65,395.32
12-5-4210-463-0070-5101-0-8420-0000 CHILD NUTRITION -FOOD SERVICE SUPPLIE	403.48	1,584.04	0.00	1,810.50
12-5-4210-464-0070-5101-0-8420-0000 CHILD NUTRITION -FOOD PROCESSING SUPP	962.11	5,787.93	0.00	5,099.59
12-5-4210-492-0070-5101-0-8420-0000 CHILD NUTRITION, N-C FURN & FXT <	0.00	0.00	0.00	24,475.00
12-5-4210-499-0070-5101-0-8420-0000 CHILD NUTRITION-OTHER NONCAP EQUIPMT	0.00	0.00	0.00	1,555.20
12-5-4210-910-0070-5101-0-8420-0000 CHILD NUTRITION-INDIRECT COSTS	3,820.52	11,026.91	1,958.25	9,600.79
12-5-9910-920-0070-5101-0-9700-0000 INTERFD OPER TRA OUT-OPERAT TRANSFERS OUT	0.00	14,888.75	31,877.00	31,877.00
Class 5 SUBTOTAL	40,301.72	205,985.47	51,301.37	234,416.57
CCTR 0070 SUBTOTAL	5,628.50	-57,996.91	-259.38	-97,744.93

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JOURNAL SUMMARY REVENUE REPORT

COOLSVILLE CITY BOARD OF EDUCATION
THRU FISCAL YEAR / PERIOD: 2006/06

DESCRIPTION/ <u>Fd-C-Func-Obj-CCtr-SFnd-Y-Prog-Spec</u>	2006 <u>TOTAL BUDGET</u>	2006 <u>YTD BUDGET</u>	2006 <u>YTD ACTUAL</u>	<u>% OF BUDGET</u>	<u>VARIANCE</u>	2006 <u>MTD ACTUAL</u>
INTEREST-CNP 12-4-6810-000-0000-5101-0-0000-0000	0.00	0.00	75,845.84	0.00	-75,845.84	12,373.08
OTHER REVENUE - REBATES 12-4-8993-000-0000-5101-0-0000-0000	0.00	0.00	162,401.27	0.00	-162,401.27	57,147.22
INTERFUND OPERAT TRANSFERS IN 12-4-9210-000-0000-5101-0-0000-0034	4,592,504.00	2,296,254.00	5,466,854.85	119.04	-874,350.85	930,903.36

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COOLSVILLE CITY BOARD OF EDUCATION
THRU FISCAL YEAR / PERIOD: 2006/06

DESCRIPTION/ <u>Fd-C-Func-Obj-CCTR-SFnd-Y-Prog-Spec</u>	2006 <u>TOTAL BUDGET</u>	2006 <u>YTD BUDGET</u>	2006 <u>YTD ACTUAL</u>	<u>% OF BUDGET</u>	<u>VARIANCE</u>	2006 <u>MTD ACTUAL</u>
CCTR 0020						
SCHL LUNCH PROGRAM-SECTION 11 12-4-5110-000-0020-5101-0-0000-0000	225,348.00	112,674.00	139,248.50	61.79	86,099.50	46,786.04
SCHOOL BREAKFAST PROGRAM 12-4-5130-000-0020-5101-0-0000-0000	0.00	0.00	22,066.66	0.00	-22,066.66	7,684.06
SEVERE NEED BREAKFAST (SN) 12-4-5135-000-0020-5101-0-0000-0000	47,809.00	23,904.00	3,971.87	8.31	43,837.13	1,380.46
FOOD DONATION PROGRAM 12-4-5160-000-0020-5101-0-0000-0000	19,910.00	9,954.00	0.00	0.00	19,910.00	0.00
DAILY SALES- LUNCH 12-4-6710-000-0020-5101-0-0000-0000	38,485.00	19,242.00	46,000.05	119.53	-7,515.05	15,571.05
DAILY SALES - BREAKFAST 12-4-6720-000-0020-5101-0-0000-0000	1,325.00	660.00	1,815.20	137.00	-490.20	716.30
DAILY SALES - A LA CARTE 12-4-6730-000-0020-5101-0-0000-0000	70,973.00	35,484.00	17,797.65	25.08	53,175.35	6,184.20
OTHER FOOD SERVICE INCOME 12-4-6790-000-0020-5101-0-0000-0000	0.00	0.00	11.16	0.00	-11.16	0.00
INTEREST 12-4-6810-000-0020-5101-0-0000-0000	86.00	42.00	52.82	61.42	33.18	27.83
OTHER LOCAL SOURCES - CNP OVERAGE 12-4-6990-000-0020-5101-0-0000-0000	47.00	24.00	0.00	0.00	47.00	0.00
OTHER REVENUE - REBATES 12-4-8993-000-0020-5101-0-0000-0000	8,853.00	4,428.00	0.00	0.00	8,853.00	0.00

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JOURNAL SUMMARY REVENUE REPORT

COOLSVILLE CITY BOARD OF EDUCATION
THRU FISCAL YEAR / PERIOD: 2006/06

DESCRIPTION/ <u>Fd-C-Func-Obj-C-Ctr-SFnd-Y-Prog-Spec</u>	2006 <u>TOTAL BUDGET</u>	2006 <u>YTD BUDGET</u>	2006 <u>YTD ACTUAL</u>	<u>% OF BUDGET</u>	<u>VARIANCE</u>	2006 <u>MTD ACTUAL</u>
CCTR 0030						
SCHL LUNCH PROGRAM-SECTION 11 12-4-5110-000-0030-5101-0-0000-0000	87,425.00	43,710.00	0.00	0.00	87,425.00	0.00
SEVERE NEED BREAKFAST (SN) 12-4-5135-000-0030-5101-0-0000-0000	40,223.00	20,112.00	0.00	0.00	40,223.00	0.00
FOOD DONATION PROGRAM 12-4-5160-000-0030-5101-0-0000-0000	5,856.00	2,928.00	0.00	0.00	5,856.00	0.00
DAILY SALES- LUNCH 12-4-6710-000-0030-5101-0-0000-0000	4,083.00	2,040.00	0.00	0.00	4,083.00	0.00
DAILY SALES - BREAKFAST 12-4-6720-000-0030-5101-0-0000-0000	671.00	336.00	0.00	0.00	671.00	0.00
DAILY SALES - A LA CARTE 12-4-6730-000-0030-5101-0-0000-0000	6,937.00	3,468.00	0.00	0.00	6,937.00	0.00
INTEREST 12-4-6810-000-0030-5101-0-0000-0000	22.00	12.00	0.00	0.00	22.00	0.00
OTHER LOCAL SOURCES - CNP OVERAGE 12-4-6990-000-0030-5101-0-0000-0000	277.00	138.00	0.00	0.00	277.00	0.00
OTHER REVENUE - REBATES 12-4-8993-000-0030-5101-0-0000-0000	2,459.00	1,230.00	0.00	0.00	2,459.00	0.00

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COOLSVILLE CITY BOARD OF EDUCATION
THRU FISCAL YEAR / PERIOD: 2006/06

DESCRIPTION/ <u>Fd-C-Func-Obj-C-Ctr-SFnd-Y-Prog-Spec</u>	2006 <u>TOTAL BUDGET</u>	2006 <u>YTD BUDGET</u>	2006 <u>YTD ACTUAL</u>	<u>% OF BUDGET</u>	<u>VARIANCE</u>	2006 <u>MTD ACTUAL</u>
CCTR 0040						
SCHL LUNCH PROGRAM-SECTION 11 12-4-5110-000-0040-5101-0-0000-0000	279,342.00	139,674.00	194,654.30	69.68	84,687.70	67,019.58
SCHOOL BREAKFAST PROGRAM 12-4-5130-000-0040-5101-0-0000-0000	0.00	0.00	40,894.27	0.00	-40,894.27	14,524.02
SEVERE NEED BREAKFAST (SN) 12-4-5135-000-0040-5101-0-0000-0000	79,171.00	39,588.00	7,373.80	9.31	71,797.20	2,617.40
FOOD DONATION PROGRAM 12-4-5160-000-0040-5101-0-0000-0000	24,595.00	12,300.00	0.00	0.00	24,595.00	0.00
DAILY SALES- LUNCH 12-4-6710-000-0040-5101-0-0000-0000	46,799.00	23,400.00	42,538.15	90.90	4,260.85	14,483.65
DAILY SALES - BREAKFAST 12-4-6720-000-0040-5101-0-0000-0000	3,135.00	1,566.00	2,707.90	86.38	427.10	994.30
DAILY SALES - A LA CARTE 12-4-6730-000-0040-5101-0-0000-0000	52,196.00	26,100.00	16,316.25	31.26	35,879.75	6,148.65
OTHER FOOD SERVICE INCOME 12-4-6790-000-0040-5101-0-0000-0000	250.00	126.00	0.00	0.00	250.00	0.00
INTEREST 12-4-6810-000-0040-5101-0-0000-0000	561.00	282.00	333.48	59.44	227.52	115.21
OTHER LOCAL SOURCES - CNP OVERAGE 12-4-6990-000-0040-5101-0-0000-0000	289.00	144.00	0.00	0.00	289.00	0.00
OTHER REVENUE - REBATES 12-4-8993-000-0040-5101-0-0000-0000	9,837.00	4,920.00	0.00	0.00	9,837.00	0.00

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COOLSVILLE CITY BOARD OF EDUCATION
THRU FISCAL YEAR / PERIOD: 2006/06

DESCRIPTION/ <u>Fd-C-Func-Obj-C-Ctr-SFnd-Y-Prog-Spec</u>	2006 <u>TOTAL BUDGET</u>	2006 <u>YTD BUDGET</u>	2006 <u>YTD ACTUAL</u>	<u>% OF BUDGET</u>	<u>VARIANCE</u>	2006 <u>MTD ACTUAL</u>
CCTR 0060						
SCHL LUNCH PROGRAM-SECTION 11 12-4-5110-000-0060-5101-0-0000-0000	72,212.00	36,108.00	50,499.76	69.93	21,712.24	17,318.46
SCHOOL BREAKFAST PROGRAM 12-4-5130-000-0060-5101-0-0000-0000	0.00	0.00	9,303.36	0.00	-9,303.36	3,402.12
SEVERE NEED BREAKFAST (SN) 12-4-5135-000-0060-5101-0-0000-0000	16,796.00	8,400.00	1,632.77	9.72	15,163.23	599.38
FOOD DONATION PROGRAM 12-4-5160-000-0060-5101-0-0000-0000	19,910.00	9,954.00	0.00	0.00	19,910.00	0.00
DAILY SALES- LUNCH 12-4-6710-000-0060-5101-0-0000-0000	22,462.00	11,232.00	28,978.10	129.01	-6,516.10	9,838.60
DAILY SALES - BREAKFAST 12-4-6720-000-0060-5101-0-0000-0000	1,643.00	822.00	2,307.05	140.42	-664.05	848.20
DAILY SALES - A LA CARTE 12-4-6730-000-0060-5101-0-0000-0000	34,533.00	17,268.00	6,106.90	17.68	28,426.10	3,033.05
OTHER FOOD SERVICE INCOME 12-4-6790-000-0060-5101-0-0000-0000	106.00	54.00	80.64	76.08	25.36	0.00
OTHER LOCAL SOURCES - CNP OVERAGE 12-4-6990-000-0060-5101-0-0000-0000	221.00	108.00	0.00	0.00	221.00	0.00
OTHER REVENUE - REBATES 12-4-8993-000-0060-5101-0-0000-0000	3,884.00	1,944.00	0.00	0.00	3,884.00	0.00

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COOLSVILLE CITY BOARD OF EDUCATION
THRU FISCAL YEAR / PERIOD: 2006/06

DESCRIPTION/ <u>Fd-C-Func-Obj-CCTR-SFnd-Y-Prog-Spec</u>	2006 <u>TOTAL BUDGET</u>	2006 <u>YTD BUDGET</u>	2006 <u>YTD ACTUAL</u>	<u>% OF BUDGET</u>	<u>VARIANCE</u>	<u>MTD ACTUAL</u>
CCTR 0070						
SCHL LUNCH PROGRAM-SECTION 11 12-4-5110-000-0070-5101-0-0000-0000	168,894.00	84,450.00	108,808.90	64.42	60,085.10	37,780.02
SCHOOL BREAKFAST PROGRAM 12-4-5130-000-0070-5101-0-0000-0000	0.00	0.00	14,113.18	0.00	-14,113.18	4,472.33
SEVERE NEED BREAKFAST (SN) 12-4-5135-000-0070-5101-0-0000-0000	32,143.00	16,074.00	2,542.19	7.91	29,600.81	805.69
FOOD DONATION PROGRAM 12-4-5160-000-0070-5101-0-0000-0000	10,541.00	5,268.00	0.00	0.00	10,541.00	0.00
DAILY SALES- LUNCH 12-4-6710-000-0070-5101-0-0000-0000	5,574.00	2,790.00	6,329.35	113.55	-755.35	2,136.25
DAILY SALES - BREAKFAST 12-4-6720-000-0070-5101-0-0000-0000	341.00	168.00	334.10	97.98	6.90	112.40
DAILY SALES - A LA CARTE 12-4-6730-000-0070-5101-0-0000-0000	3,104.00	1,554.00	866.40	27.91	2,237.60	580.35
OTHER FOOD SERVICE INCOME 12-4-6790-000-0070-5101-0-0000-0000	10.00	6.00	0.00	0.00	10.00	0.00
INTEREST 12-4-6810-000-0070-5101-0-0000-0000	375.00	186.00	105.69	28.18	269.31	43.18
OTHER LOCAL SOURCES - CNP OVERAGE 12-4-6990-000-0070-5101-0-0000-0000	117.00	60.00	0.00	0.00	117.00	0.00
OTHER REVENUE - REBATES 12-4-8993-000-0070-5101-0-0000-0000	4,477.00	2,238.00	0.00	0.00	4,477.00	0.00
INTERFUND OPERAT TRANSFERS IN 12-4-9210-000-0070-5101-0-0000-0000	0.00	0.00	14,888.75	0.00	-14,888.75	0.00

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COOLSVILLE CITY BOARD OF EDUCATION

GLJSER

THRU FISCAL YEAR / PERIOD: 2006/06

CCTR : 0020 SCOOPY DOO MIDDLE SCHOOL

DESCRIPTION	2006		2006		VARIANCE	REQUISITIONS	2006	
	TOTAL BUD	YTD ACTUAL	YTD ENCUMB	% OF BUDGET			MTD ACTUAL	
<u>Fd-C-Func-Obj-CCTR-SFnd-Y-Prog-Spec</u>								
BUILDING SERVICES-GARBAGE AND WASTE 12-5-3200-348-0020-5101-0-8320-0000		0.00	0.00		0.00	0.00	0.00	0.00
BUILDING SERVICES-GARBAGE AND WASTE 12-5-3200-348-0020-5101-0-8420-0000		0.00	719.80		0.00	0.00	-719.80	101.20
BUILDING SERVICES-NATURAL GAS 12-5-3200-373-0020-5101-0-8420-0000		0.00	5,361.54		0.00	0.00	-5,361.54	2,397.28
CHILD NUTRITION-MANAGER/ASSISTANT 12-5-4210-115-0020-5101-0-8420-0000		19,598.00	9,924.64		0.00	50.64	9,673.36	1,649.92
CHILD NUTRITION-MANAGER/ASSISTANT 12-5-4210-115-0020-5101-6-8420-0000		0.00	0.00		0.00	0.00	0.00	0.00
CHILD NUTRITION-OTHER ADMINISTRATIVE 12-5-4210-119-0020-5101-0-8420-0000		0.00	0.00		0.00	0.00	0.00	0.00
CHILD NUTRITION-COOK/BAKER 12-5-4210-172-0020-5101-0-8420-0000		111,964.00	53,941.73		0.00	48.18	58,022.27	8,040.32
CHILD NUTRITION-SUBSTITUTES 12-5-4210-180-0020-5101-0-8420-0000		0.00	3,772.26		0.00	0.00	-3,772.26	1,326.00
CHILD NUTRITION-SUBSTITUTES 12-5-4210-190-0020-5101-0-8420-0000		0.00	0.00		0.00	0.00	0.00	0.00
CHILD NUTRITION-STIPENDS 12-5-4210-192-0020-5101-0-8420-0000		0.00	0.00		0.00	0.00	0.00	0.00
CHILD NUTRITION-OTHER COMPENSATION 12-5-4210-199-0020-5101-0-8420-0000		0.00	0.00		0.00	0.00	0.00	0.00
CHILD NUTRITION -STATE INSURANCE 12-5-4210-210-0020-5101-0-8420-0000		80,160.00	38,076.00		0.00	47.50	42,084.00	6,012.00
CHILD NUTRITION -STATE RETIREMENT 12-5-4210-220-0020-5101-0-8420-0000		10,748.00	5,204.09		0.00	48.42	5,543.91	791.71
CHILD NUTRITION-STATE RETIREMENT 12-5-4210-220-0020-5101-6-8420-0000		0.00	0.00		0.00	0.00	0.00	0.00
CHILD NUTRITION -SOCIAL SECURITY (FIC 12-5-4210-230-0020-5101-0-8420-0000		8,157.00	3,946.06		0.00	48.38	4,210.94	625.80

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GLJSER

COOLSVILLE CITY BOARD OF EDUCATION
 THRU FISCAL YEAR / PERIOD: 2006/06

CCTR : 0020 SCOOPY DOO MIDDLE SCHOOL

DESCRIPTION	2006	2006	2006			2006		
<u>Fd-C-Func-Obj-CCtr-SFnd-Y-Prog-Spec</u>	<u>TOTAL BUD</u>	<u>YTD ACTUAL</u>	<u>YTD ENCUMB</u>	<u>% OF BUDGET</u>	<u>VARIANCE</u>	<u>REQUISITIONS</u>	<u>MTD ACTUAL</u>	
CHILD NUTRITION-SOCIAL SECURITY 12-5-4210-230-0020-5101-6-8420-0000		0.00	0.00		0.00	0.00	0.00	0.00
CHILD NUTRITION -FEDERAL MEDICARE 12-5-4210-240-0020-5101-0-8420-0000		1,908.00	922.84		0.00	48.37	985.16	146.35
CHILD NUTRITION-FEDERAL MEDICARE 12-5-4210-240-0020-5101-6-8420-0000		0.00	0.00		0.00	0.00	0.00	0.00
CHILD NUTRITION -ST UNEMPLOYMENT COMP 12-5-4210-250-0020-5101-0-8420-0000		94.00	47.22		0.00	50.23	46.78	7.44
CHILD NUTRITION-ST UNEMP COMP INS 12-5-4210-250-0020-5101-6-8420-0000		0.00	0.00		0.00	0.00	0.00	0.00
CHILD NUTRITION -LIFE INSURANCE 12-5-4210-270-0020-5101-0-8420-0000		200.00	0.00		0.00	0.00	200.00	0.00
CHILD NUTRITION-STAFF ED SERVICES 12-5-4210-312-0020-5101-0-8420-0000		0.00	0.00		0.00	0.00	0.00	0.00
CHILD NUTRITION-SOFTWARE MAINT AGREE 12-5-4210-333-0020-5101-0-8420-0000		0.00	0.00		0.00	0.00	0.00	0.00
CHILD NUTRITION, OTHER TECHNICAL 12-5-4210-339-0020-5101-0-8420-0000		0.00	0.00		0.00	0.00	0.00	0.00
CHILD NUTRITION-EQUIP MAINT AGREEMTS 12-5-4210-342-0020-5101-0-8420-0000		0.00	0.00		0.00	0.00	0.00	0.00
CHILD NUTRITION, EQUIP MAINT AGRE 12-5-4210-342-0020-5101-0-8420-7010		0.00	0.00		0.00	0.00	0.00	0.00
CHILD NUTRITION-LEASES 12-5-4210-344-0020-5101-0-8420-0000		0.00	0.00		0.00	0.00	0.00	0.00
CHILD NUTRITION, RENTAL-EQUIPMENT 12-5-4210-345-0020-5101-0-8420-0000		0.00	0.00		0.00	0.00	0.00	0.00
CHILD NUTRITION, RENTAL-LAND & BL 12-5-4210-346-0020-5101-0-8420-0000		0.00	0.00		0.00	0.00	0.00	0.00
CHILD NUTRITION-GARBAGE AND WASTE 12-5-4210-348-0020-5101-0-8320-0000		0.00	0.00		0.00	0.00	0.00	0.00

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MCAI BUDGETARY ACCOUNTING SYSTEM
 JOURNAL SUMMARY EXPENDITURE REPORT

GLJSER

COOLSVILLE CITY BOARD OF EDUCATION
 THRU FISCAL YEAR / PERIOD: 2006/06

CCTR : 0020 SCOOPY DOO MIDDLE SCHOOL

DESCRIPTION	2006	2006	2006			2006		
<u>Fd-C-Func-Obj-CCtr-SFnd-Y-Prog-Spec</u>								
	<u>TOTAL BUD</u>	<u>YTD ACTUAL</u>	<u>YTD ENCUMB</u>	<u>% OF BUDGET</u>	<u>VARIANCE</u>	<u>REQUISITIONS</u>	<u>MTD ACTUAL</u>	
CHILD NUTRITION, GARBAGE AND WAST 12-5-4210-348-0020-5101-0-8420-0000		3,944.00	0.00		0.00	0.00	3,944.00	0.00
CHILD NUTRITION-TELECOMMUNICATION 12-5-4210-362-0020-5101-0-8420-0000		0.00	0.00		0.00	0.00	0.00	0.00
CHILD NUTRITION, POSTAGE 12-5-4210-364-0020-5101-0-8420-0000		0.00	0.00		0.00	0.00	0.00	0.00
CHILD NUTRITION, CELL PHONES/PAGE 12-5-4210-366-0020-5101-0-8420-0000		0.00	0.00		0.00	0.00	0.00	0.00
CHILD NUTRITION-LOCAL DISTRICT TRAVL 12-5-4210-381-0020-5101-0-8420-0000		0.00	0.00		0.00	0.00	0.00	0.00
CHILD NUTRITION-LOCAL DISTRICT TRAVL 12-5-4210-381-0020-5101-6-8420-0000		0.00	0.00		0.00	0.00	0.00	0.00
CHILD NUTRITION-IN-STATE TRAVEL 12-5-4210-382-0020-5101-0-8420-0000		0.00	0.00		0.00	0.00	0.00	0.00
CHILD NUTRITION-IN-STATE TRAVEL 12-5-4210-382-0020-5101-6-8420-0000		0.00	0.00		0.00	0.00	0.00	0.00
CHILD NUTRITION-OUT-OF-STATE TRAVEL 12-5-4210-383-0020-5101-0-8420-0000		0.00	0.00		0.00	0.00	0.00	0.00
CHILD NUTRITION-OTHER TRV & TRAINING 12-5-4210-389-0020-5101-0-8420-0000		0.00	0.00		0.00	0.00	0.00	0.00
CHILD NUTRITION -OTHER PURCHASED SERV 12-5-4210-399-0020-5101-0-8420-0000		1,415.00	1,539.88		0.00	108.83	-124.88	1,527.88
CHILD NUTRITION-MAGAZINES/PERIODICAL 12-5-4210-424-0020-5101-0-8420-0000		0.00	0.00		0.00	0.00	0.00	0.00
CHILD NUTRITION-OTH BOOKS/PERIODICAL 12-5-4210-429-0020-5101-0-8420-0000		0.00	0.00		0.00	0.00	0.00	0.00
CHILD NUTRITION-COMPUTER HARDWARE 12-5-4210-435-0020-5101-0-8420-0000		0.00	0.00		0.00	0.00	0.00	0.00
CHILD NUTRITION-OTHER NON-CAP. EQUIP 12-5-4210-439-0020-5101-0-8420-0000		0.00	0.00		0.00	0.00	0.00	0.00

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MCAI BUDGETARY ACCOUNTING SYSTEM

JOURNAL SUMMARY EXPENDITURE REPORT

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COOLSVILLE CITY BOARD OF EDUCATION
 THRU FISCAL YEAR / PERIOD: 2006/06

CCTR : 0020 SCOOPY DOO MIDDLE SCHOOL

DESCRIPTION	2006	2006	2006			2006		
<u>Fd-C-Func-Obj-CCtr-SFnd-Y-Prog-Spec</u>	<u>TOTAL BUD</u>	<u>YTD ACTUAL</u>	<u>YTD ENCUMB</u>	<u>% OF BUDGET</u>	<u>VARIANCE</u>	<u>REQUISITIONS</u>	<u>MTD ACTUAL</u>	
CHILD NUTRITION, MAINTENANCE SUPP 12-5-4210-442-0020-5101-0-8420-7010		0.00	0.00		0.00	0.00	0.00	0.00
CHILD NUTRITION-FUEL-DIESEL 12-5-4210-452-0020-5101-0-8420-0000		0.00	0.00		0.00	0.00	0.00	0.00
CHILD NUTRITION-VEHICLE PARTS 12-5-4210-456-0020-5101-0-8420-0000		0.00	0.00		0.00	0.00	0.00	0.00
CHILD NUTRITION -PURCHASED FOOD 12-5-4210-461-0020-5101-0-8420-0000	184,772.00		99,254.05		0.00	53.72	85,517.95	21,302.79
CHILD NUTRITION -FOOD SERVICE SUPPLIE 12-5-4210-463-0020-5101-0-8420-0000	2,828.00		1,877.25		0.00	66.38	950.75	369.20
CHILD NUTRITION -FOOD PROCESSING SUPP 12-5-4210-464-0020-5101-0-8420-0000	17,321.00		11,109.59		0.00	64.14	6,211.41	2,083.76
CHILD NUTRITION-OFFICE SUPPLIES 12-5-4210-471-0020-5101-0-8420-0000		0.00	0.00		0.00	0.00	0.00	0.00
CHILD NUTRITION, DATA PROCESSING 12-5-4210-472-0020-5101-0-8420-0000		0.00	0.00		0.00	0.00	0.00	0.00
CHILD NUTRITION, OTHER GEN SUPPLI 12-5-4210-479-0020-5101-0-8420-0000		0.00	0.00		0.00	0.00	0.00	0.00
CHILD NUTRITION, NON-INSTR SOFTWA 12-5-4210-482-0020-5101-0-8420-0000		0.00	0.00		0.00	0.00	0.00	0.00
CHILD NUTRITION, N-C FURN & FXT < 12-5-4210-492-0020-5101-0-8420-0000		0.00	0.00		0.00	0.00	0.00	0.00
CHILD NUTRITION-NON-CAP COMPUTER HDW 12-5-4210-495-0020-5101-0-8420-0000		0.00	0.00		0.00	0.00	0.00	0.00
CHILD NUTRITION-OTHER NONCAP EQUIPMT 12-5-4210-499-0020-5101-0-8420-0000		0.00	5,389.65		0.00	0.00	-5,389.65	4,600.00
CHILD NUTRITION, SERVICE VEHICLES 12-5-4210-532-0020-5101-0-8420-0000		0.00	0.00		0.00	0.00	0.00	0.00
CHILD NUTRITION, COMPUTER HARDWAR 12-5-4210-545-0020-5101-0-8420-0000		0.00	0.00		0.00	0.00	0.00	0.00

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MCAI BUDGETARY ACCOUNTING SYSTEM

JOURNAL SUMMARY EXPENDITURE REPORT

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COOLSVILLE CITY BOARD OF EDUCATION

THRU FISCAL YEAR / PERIOD: 2006/06

CCTR : 0020 SCOOPY DOO MIDDLE SCHOOL

DESCRIPTION	2006	2006	2006			2006		
<u>Fd-C-Func-Obj-CCtr-SFnd-Y-Prog-Spec</u>								
	<u>TOTAL BUD</u>	<u>YTD ACTUAL</u>	<u>YTD ENCUMB</u>	<u>% OF BUDGET</u>	<u>VARIANCE</u>	<u>REQUISITIONS</u>	<u>MTD ACTUAL</u>	
CHILD NUTRITION -OTHER NONINSTRUCTION 12-5-4210-579-0020-5101-0-8420-0000		0.00	0.00		0.00	0.00	0.00	0.00
CHILD NUTRITION-OTHER EQUIPMENT 12-5-4210-589-0020-5101-0-8420-0000		16,500.00	0.00		0.00	0.00	16,500.00	0.00
CHILD NUTRITION-REGISTRATION FEES 12-5-4210-623-0020-5101-0-8420-0000		0.00	0.00		0.00	0.00	0.00	0.00
CHILD NUTRITION-OTHER OBJECTS 12-5-4210-699-0020-5101-0-8420-0000		0.00	0.00		0.00	0.00	0.00	0.00
CHILD NUTRITION, BLDG IMPMTS < \$5 12-5-4210-704-0020-5101-0-8420-0000		0.00	0.00		0.00	0.00	0.00	0.00
CHILD NUTRITION-INDIRECT COSTS 12-5-4210-910-0020-5101-0-8420-0000		15,121.00	13,059.00		0.00	86.36	2,062.00	0.00
OTHER GEN. AND CENT-INDIRECT COSTS 12-5-6910-910-0020-5101-0-8690-0000		0.00	0.00		0.00	0.00	0.00	0.00
SUMMER FEEDING SERV-MANAGER/ASSISTANT 12-5-9340-115-0020-5101-6-8420-0000		0.00	0.00		0.00	0.00	0.00	0.00
SUMMER FEEDING SERV-COOK/BAKER 12-5-9340-172-0020-5101-6-8420-0000		0.00	0.00		0.00	0.00	0.00	0.00
SUMMER FEEDING SERV-STATE RETIREMENT 12-5-9340-220-0020-5101-6-8420-0000		0.00	0.00		0.00	0.00	0.00	0.00
SUMMER FEEDING SERV-SOCIAL SECURITY 12-5-9340-230-0020-5101-6-8420-0000		0.00	0.00		0.00	0.00	0.00	0.00
SUMMER FEEDING SERV-FEDERAL MEDICARE 12-5-9340-240-0020-5101-6-8420-0000		0.00	0.00		0.00	0.00	0.00	0.00
SUMMER FEEDING SERV-ST UNEMP COMP INS 12-5-9340-250-0020-5101-6-8420-0000		0.00	0.00		0.00	0.00	0.00	0.00
SUMMER FEEDING SERV-PURCHASED FOOD 12-5-9340-461-0020-5101-6-8420-0000		0.00	0.00		0.00	0.00	0.00	0.00
INTERFD OPER TRA OUT-OPERAT TRANSFERS OUT 12-5-9910-920-0020-5101-0-9700-0000		0.00	0.00		0.00	0.00	0.00	0.00
CCTR 0020 SUBTOTAL:	474,730.00	254,145.60	0.00	53.53	220,584.40	0.00	55,409.72	

Accounting Printouts – Budget Analysis Report

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 BUDGET ANALYSIS REPORT

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COOLSVILLE CITY BOARD OF EDUCATION

GLBARP

THRU FISCAL YEAR-PERIOD-MONTH: 2006-6-March

DESCRIPTION	2005	2005	2006	2006	2006	% OF		
<u>Fd-C-Func-Obj-C-Ctr-SFnd-Y-Prog-Spec</u>		<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD ACT</u>	<u>YTD ENC</u>	<u>BUD</u>	<u>VAR</u>
CCTR: 0020 SCOOPY DOO MIDDLE SCHOOL *** REVENUES ***								
SCHL LUNCH PROGRAM-SECTION 11 12-4-5110-000-0020-5101-0-0000-0000	213,969.00	237,889.74	225,348.00	139,248.50	0.00	61.79	86,099.50	
SCHOOL BREAKFAST PROGRAM 12-4-5130-000-0020-5101-0-0000-0000	0.00	31,787.90	0.00	22,066.66	0.00	0.00	-22,066.66	
SEVERE NEED BREAKFAST (SN) 12-4-5135-000-0020-5101-0-0000-0000	43,663.00	5,852.12	47,809.00	3,971.87	0.00	8.31	43,837.13	
FOOD DONATION PROGRAM 12-4-5160-000-0020-5101-0-0000-0000	19,910.00	23,192.08	19,910.00	0.00	0.00	0.00	19,910.00	
DAILY SALES- LUNCH 12-4-6710-000-0020-5101-0-0000-0000	36,323.00	41,796.16	38,485.00	46,000.05	0.00	119.53	-7,515.05	
DAILY SALES- ON ACCO, CNP-FOOD & NUTRITION 12-4-6711-000-0020-5101-0-0000-0000	0.00	1,020.60	0.00	0.00	0.00	0.00	0.00	
DAILY SALES - BREAKFAST 12-4-6720-000-0020-5101-0-0000-0000	1,560.00	1,334.37	1,325.00	1,815.20	0.00	137.00	-490.20	
DAILY SALES - A LA CARTE 12-4-6730-000-0020-5101-0-0000-0000	66,478.00	61,731.01	70,973.00	17,797.65	0.00	25.08	53,175.35	
OTHER FOOD SERVICE INCOME 12-4-6790-000-0020-5101-0-0000-0000	5.00	924.70	0.00	11.16	0.00	0.00	-11.16	
INTEREST 12-4-6810-000-0020-5101-0-0000-0000	1,193.00	3,683.44	86.00	52.82	0.00	61.42	33.18	
OTHER LOCAL SOURCES - CNP OVERAGE 12-4-6990-000-0020-5101-0-0000-0000	143.00	82.09	47.00	0.00	0.00	0.00	47.00	
OTHER REVENUE - REBATES 12-4-8993-000-0020-5101-0-0000-0000	12,522.00	11,833.83	8,853.00	0.00	0.00	0.00	8,853.00	
INTERFUND OPERAT TRANSFERS IN 12-4-9210-000-0020-5101-0-0000-0034	0.00	160,266.13	0.00	0.00	0.00	0.00	0.00	

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 BUDGET ANALYSIS REPORT

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COOLSVILLE CITY BOARD OF EDUCATION
 THRU FISCAL YEAR-PERIOD-MONTH: 2006-6-March

DESCRIPTION	2005	2005	2006	2006	2006	2006	% OF		
<u>Fd-C-Func-Obj-CCtr-SFnd-Y-Prog-Spec</u>		<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD ACT</u>	<u>YTD ENC</u>	<u>BUD</u>	<u>VAR</u>	
CHILD NUTRITION, RENTAL-EQUIPMENT 12-5-4210-345-0020-5101-0-8420-0000	0.00	6.82	0.00	0.00	0.00	0.00		0.00	
CHILD NUTRITION, GARBAGE AND WAST 12-5-4210-348-0020-5101-0-8420-0000	0.00	0.00	3,944.00	0.00	0.00	0.00		3,944.00	
CHILD NUTRITION, POSTAGE 12-5-4210-364-0020-5101-0-8420-0000	0.00	269.88	0.00	0.00	0.00	0.00		0.00	
CHILD NUTRITION, CELL PHONES/PAGE 12-5-4210-366-0020-5101-0-8420-0000	0.00	22.77	0.00	0.00	0.00	0.00		0.00	
CHILD NUTRITION-LOCAL DISTRICT TRAVL 12-5-4210-381-0020-5101-0-8420-0000	0.00	120.28	0.00	0.00	0.00	0.00		0.00	
CHILD NUTRITION-IN-STATE TRAVEL 12-5-4210-382-0020-5101-0-8420-0000	0.00	13.94	0.00	0.00	0.00	0.00		0.00	
CHILD NUTRITION -OTHER PURCHASED SERV 12-5-4210-399-0020-5101-0-8420-0000	3,106.00	3,497.94	1,415.00	1,539.88	0.00	108.83		-124.88	
CHILD NUTRITION- MAGAZINES/PERIODICAL 12-5-4210-424-0020-5101-0-8420-0000	0.00	9.61	0.00	0.00	0.00	0.00		0.00	
CHILD NUTRITION-OTH BOOKS/PERIODICAL 12-5-4210-429-0020-5101-0-8420-0000	0.00	32.11	0.00	0.00	0.00	0.00		0.00	
CHILD NUTRITION-FUEL-DIESEL 12-5-4210-452-0020-5101-0-8420-0000	0.00	223.12	0.00	0.00	0.00	0.00		0.00	
CHILD NUTRITION-VEHICLE PARTS 12-5-4210-456-0020-5101-0-8420-0000	0.00	67.65	0.00	0.00	0.00	0.00		0.00	
CHILD NUTRITION -PURCHASED FOOD 12-5-4210-461-0020-5101-0-8420-0000	123,169.00	192,044.48	184,772.00	99,254.05	0.00	53.72		85,517.95	
CHILD NUTRITION -FOOD SERVICE SUPPLIE 12-5-4210-463-0020-5101-0-8420-0000	3,662.00	3,128.02	2,828.00	1,877.25	0.00	66.38		950.75	
CHILD NUTRITION -FOOD PROCESSING SUPP 12-5-4210-464-0020-5101-0-8420-0000	8,169.00	14,223.39	17,321.00	11,109.59	0.00	64.14		6,211.41	
CHILD NUTRITION-OFFICE SUPPLIES 12-5-4210-471-0020-5101-0-8420-0000	0.00	115.66	0.00	0.00	0.00	0.00		0.00	

CHILD NUTRITION, DATA PROCESSING

12-5-4210-472-0020-5101-0-8420-0000	0.00	465.77	0.00	0.00	0.00	0.00	0.00
CHILD NUTRITION, OTHER GEN SUPPLI 12-5-4210-479-0020-5101-0-8420-0000	0.00	233.92	0.00	0.00	0.00	0.00	0.00
CHILD NUTRITION, NON-INSTR SOFTWA 12-5-4210-482-0020-5101-0-8420-0000	0.00	6,569.63	0.00	0.00	0.00	0.00	0.00
CHILD NUTRITION, N-C FURN & FXT < 12-5-4210-492-0020-5101-0-8420-0000	0.00	3,699.44	0.00	0.00	0.00	0.00	0.00
CHILD NUTRITION-NON-CAP COMPUTER HDW 12-5-4210-495-0020-5101-0-8420-0000	0.00	2,764.48	0.00	0.00	0.00	0.00	0.00
CHILD NUTRITION-OTHER NONCAP EQUIPMT 12-5-4210-499-0020-5101-0-8420-0000	0.00	16,921.94	0.00	5,389.65	0.00	0.00	-5,389.65

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 BUDGET ANALYSIS REPORT
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COOLSVILLE CITY BOARD OF EDUCATION
 THRU FISCAL YEAR-PERIOD-MONTH: 2006-6-March

DESCRIPTION	2005	2005 <u>BUDGET</u>	2006 <u>ACTUAL</u>	2006 <u>BUDGET</u>	2006 <u>YTD ACT</u>	% OF <u>YTD ENC</u>	<u>BUD</u>	<u>VAR</u>
CHILD NUTRITION, SERVICE VEHICLES 12-5-4210-532-0020-5101-0-8420-0000	0.00	206.07	0.00	0.00	0.00	0.00		0.00
CHILD NUTRITION, COMPUTER HARDWAR 12-5-4210-545-0020-5101-0-8420-0000	0.00	187.45	0.00	0.00	0.00	0.00		0.00
CHILD NUTRITION-OTHER EQUIPMENT 12-5-4210-589-0020-5101-0-8420-0000	0.00	0.00	16,500.00	0.00	0.00	0.00		16,500.00
CHILD NUTRITION-INDIRECT COSTS 12-5-4210-910-0020-5101-0-8420-0000	16,244.00	54,089.00	15,121.00	13,059.00	0.00	86.36		2,062.00
*** TOTAL EXPENDITURES:	371,200.00		547,694.67	474,730.00	254,145.60	0.00	53.53	220,584.40
*** CCTR 0020 ***								
TOTAL REVENUES:	395,766.00	583,795.46	412,836.00	230,963.91	0.00	55.95		181,872.09
TOTAL EXPENDITURES:	371,200.00	547,694.67	474,730.00	254,145.60	0.00	53.53		220,584.40
DIFFERENCE:	24,566.00	36,100.79	-61,894.00	-23,181.69	0.00	37.45		-38,712.31