

Condon School District 25J

Code: **EFAH-AR**
Adopted: 4/12/94
Readopted: 11/9/05

Collection Procedures and Accountability System

Agreement No. _____

School District _____

School(s) _____

Directions

Read all items. Check (x) and complete all items to describe the Collection Procedures and Accountability System used or will be implemented in your school/district.

If all the schools in your district are on the same system, write "all" after schools(s) above.

If there are multiple systems in your district, complete a form for each system used. Identify school(s) using each of the systems.

Medium of Exchange (attach an example)

- Tickets
- Tokens
- ID Cards
- Automated Tab Ticket
- Hand Punch Tickets
- Roster
- Other

Tickets

- 1-day
- 5-day
- 10-day
- 20-day
- Other

Payments Received

When

- Daily
- Weekly
- Monthly
- Monthly billing
- Before School
- At Serving Time

Where

- In Office
- Cafeteria
- Bookstore
- Classroom
- Other

Distribution

When

- At time of sale
- As needed
- At serving time
- Other

Where

- Office
- Cafeteria
- Bookstore
- Classroom
- Other

Code System

Breakfast		Lunch	
Code	Color	Code	Color
Free _____			
Reduced _____			
Paid _____			

Describe how you will use the master roster or other system to accurately record the category determination for each free and reduced price statement. Also describe how you will update the roster throughout the year. (See below.) Include a copy of the master roster format your school will use. At a minimum, the master roster must include the names of all students classified as free or reduced price based on correctly approved applications.

Describe how meals will be counted correctly at the “point of service” and recorded by category (free, reduced price, and paid).

“Point of service” – That point in the food service operation where a determination can accurately be made that a reimbursable, free, reduced price, or paid lunch has been served to an eligible child. In a school that has implemented the offer vs. serve policy, the “point of service,” in most cases, must be at the end of the serving line, as that is generally the only place where it can be determined that a student has taken a reimbursable meal; that is, at least three of the five required food items are taken by the student. An elementary school that does not have the offer vs. serve policy or serves unitized meals containing all components, the point of service could be at the front of the line. Attach a copy of the meal count record or form to be used.

The record or form at a minimum must contain the following:

- The number of paid meals served
- The number of reduced price meals served
- The number of free meals served
- The number of adult meals served

4. Describe the cash collection system for reimbursable meals and other sales in your schools(s).

Attach the record or form to be used to document for each transaction the correct amount of cash based on the sale, category (reduced price, paid, adult meals, or extra sale items).

The record or form at a minimum must contain the following:

- Income collected for paid meals served
- Income collected for reduced price meals served
- Income collected for adult meals served
- Income collected for extra sales
- Actual income collected
- Potential income
- Difference

Describe the cash reconciliation system in your school(s).

5.

The system must:

- a. Reconcile the cash collected with meal counts, as recorded, on a daily basis;
- b. Ensure that all differences are documented;
- c. Ensure that corrective action is taken where needed.

Describe how your school(s) safeguard cash, tickets, tokens, I.D.'s from loss, theft, or misuse.

6.

Describe the procedures to be used at the central office each month to prepare a summary of meal

7.

participation (if you have more than one school serving meals). Attach the record or form to be used that at a minimum must contain the following:

- _____ All schools that serve meals in your district
- _____ Total free meals served for each school
- _____ Total reduced price meals served for each school
- _____ Total paid meals served for each school

Describe the internal controls the school district will use to verify daily and consolidated meal and

8.

cash reports.

Describe - Edit Checks

- Attendance Factor

Attach the following which must be included as part of the Collection Procedures and Accountability

9.

Systems:

Written procedures for staff responsible for meal counting and cash collection;

Training plan for staff responsible for meal counting and cash collection. Attach a copy of the form

to be used to document all training conducted to include at a minimum:

- _____ Agenda for training
- _____ Name(s). and title of instructor(s)
- _____ Dates
- _____ Topics covered
- _____ Attenders

A copy of your Board's policy on non-revenue meals (e.g., meals that do not qualify for reimbursement because the student does not take the minimum of the required food items or second meals).

A copy of your Board's policy on handling lost, stolen tickets.

CRITERIA

Category determinations are accurately recorded on the master roster and maintained throughout the year.

Criterion 4:

Procedures:

1. — Prepare and maintain a master roster that contains, at a minimum, the identity of all students classified as free or reduced, based on correctly approved applications;

(The master roster is the document which is actually used in the daily meal count system by those persons issuing tickets, tokens, I.D.'s, etc.; using the roster on line; handling lost, stolen, or destroyed tickets, tokens, I.D.'s, etc.)
2. — Update the master roster as changes occur (withdrawals, additions, changes in category), and date all changes to reflect when they occur;
3. — Internal control checks are implemented to verify the accuracy of the master roster. Tickets, tokens, I.D.'s, etc. and master roster accurately reflect the student's eligibility

Criterion 5:

for free, reduced price, or paid meals.

Procedures:

1. — Use the up-to-date master roster as the basis for issuing tickets, tokens, I.D.'s, etc. that identify a student's eligibility category;
2. — Utilize tickets, tokens, I.D.'s, etc. and master roster (if used on the serving line), that are coded clearly for the individual recording meal counts;
3. — Utilize tickets, tokens, I.D.'s, etc. that are not easily duplicated.

Criterion 9:

A cash reconciliation system is used that: (1) determines on a daily basis whether cash collected reconciles with meal counts as recorded; (2) ensures that all differences are documented; and (3) ensures that corrective action is taken where needed.

Procedures:

1. — Verify beginning cash prior to meal service;
2. — At the end of the serving period, count actual cash collected and record that figure. This count should be taken without regard to the meal count. Never merge the cash collected by different individuals until an individual count is taken and recorded;

3. — Determine the amount of potential income (income that should have been collected based on the count per category and extra sales). Record this figure on a daily reconciliation form-;
4. — Compare the actual cash collected with the potential figure. Record all differences (overages and shortages). Do not “force” figures to balance-;
5. — Implement internal controls to verify meal counts and cash collected (i.e. second party checks)-;
6. — Never adjust the meal count to correspond to cash collected. Never adjust the cash to correspond to the count recorded-;
7. — Note the frequency and magnitude of errors in the cash reconciliation and provide additional technical assistance to the cashier when errors are frequent or significant.

Criterion 10: A system is in place to safeguard cash and tickets, tokens, I.D.’s, etc. from loss, theft, or misuse.

Procedures:

Keep cash, tickets, tokens, I.D.’s, etc. secure. This includes: storing tickets, tokens, I.D. ‘s, etc. under lock and key; transporting cash in suitable containers; not leaving cash drawer unattended; making cash deposits as needed to avoid having large cash amounts on hand; establishing clear accountability for the handling of cash by all cash handlers.

Criterion 11: Reports of daily meals and cash collected are complete and are compiled for the Claim for Reimbursement.

Procedures:

1. — Complete a daily school record of meal participation (for both revenue and non- revenue meals) that at a minimum contains the following:
 - a. 1. — The number of paid meals served;
 - b. 2. — The number of reduced price meals served;
 - c. 3. — The number of free meals served;
 - d. 4. — The number of adult meals served.
2. — Complete a daily school record of income that at a minimum contains the following:
 - a. 1. — Income collected for paid meals served;
 - b. 2. — Income collected for reduced price meals served;
 - c. 3. — Income collected for adult meals served;
 - d. 4. — Income collected for extra sales;
 - e. 5. — Actual income collected;
 - f. 6. — Potential income;
 - g. 7. — Difference - short or over.

3. ~~1.~~ Prepare a monthly central office summary of meal participation that at a minimum contains the following:
 - a. ~~1.~~ All SFA schools;
 - b. ~~2.~~ Total free meals served for each school;
 - c. ~~3.~~ Total reduced price meals served for each school;
 - d. ~~4.~~ Total paid meals served for each school.
 4. ~~1.~~ Internal controls are implemented to verify daily and consolidated meal and cash reports. Edit checks for individual schools are implemented to identify potential problems in the meal count system.
- Criterion 12:

Procedures:

- Average daily participation is compared to the average daily attendance. (ADP and ADA are to be defined by either the State agency or school system and the definitions are to be consistently applied to data gathered for each school.) A potential problem is identified if average daily participation is greater than average daily attendance.
- Edit 1.
- The number of approved free applications x the number of operating days is compared to the number of free meals served for the month. A potential problem is identified if the number of free meals served for the month is greater than the number of approved free applications x operating days. Use the highest number of free applications eligible during the month.
- Edit 2.
- The number of approved reduced priced applications x the number of operating days is compared to the number of reduced price meals for the month. A potential problem is identified if the number of reduced price meals served for the month is greater than the number of reduced price applications x operating days. Use the highest number of reduced price applications eligible during the month.
- Edit 3.

NOTE THAT EDITS 2 AND 3 MAY BE DELETED OR COMBINED WITH EDITS 4 AND 5.

- Determine an attendance factor or another established factor by dividing average daily attendance by total enrollment. Multiply attendance factor (%) and maximum allowable free meals (approved free applications x operating days). Compare the product to the number of free meals served. A potential problem is identified if the number of free meals served is greater than the attendance factor x product of approved free applications x operating days.
- Edit 4.
- Multiply attendance factor or another established factor x maximum allowable reduced price meals (approved reduced price applications x operating days). Compare the product to the number of reduced price meals served. A potential problem is identified if the number of reduced price meals served is greater than the attendance factor x product of approved reduced price applications x operating days.
- Edit 5.
- Compare daily free meals served to either: (a) the number of free applications on file for the service day; or (b) the highest number of free applications eligible during the month. A potential problem is identified if the number of daily free meals served is greater than the comparison figure.
- Edit 6.

Edit 7. Compare daily reduced price meals served to either: (a) the number of reduced price applications on file for the service day; or (b) the highest number of reduced price applications eligible during the month. A potential problem is identified if the number of daily reduced price meals served is greater than the comparison figure.

Edit 8. Establish a valid baseline of breakfast participation for each school. Monitor breakfast claims to identify significant variations for the baseline participation.

Criterion 13: Periodic monitoring and technical assistance are provided for each school to ensure compliance with the approved meal count system.

Procedures:

1. ———Establish a review schedule that requires the local school food service supervisor to review the activities of each school at least annually and on an as-needed basis as indicated by edit checks to ensure compliance with the approved meal count system.;
2. ———Use a review form that provides sufficient detail to ensure compliance with the meal count system.;
3. ———Provide technical assistance in order to correct deficiencies.

CONDON SCHOOL DISTRICT LUNCH & BREAKFAST PROCEDURES

1. **Lunch System**

Accurate Meals System

2. **Procedure & Point of Service**

An aide or the secretary will check meals and extra milks at the end of the lunch/breakfast line and enter them into the computer as reimbursable or non-reimbursable meals. At the end of the day totals for lunch and breakfast for the high school and grade school will be calculated on the computer system and a daily summary report will be printed out. At the end of the month a monthly summary report is printed and the totals are used to fill out the Monthly Claim for Reimbursement form which is turned in to the State Department.

We do not serve second meals or a la carte.

3. **Free & Reduced Applications**

If a student has an approved application for free or reduced lunches it is put into the computer and his/her name is listed in the lunch book with the applications. If a student withdraws or their status changes, it is noted on the application and recorded on the free/red. roster in the lunch book, it is also changed in the computer system. Free and reduced lunches entered in the computer can not be identified as such as students are going through the lunch line.

4. **Collection Procedure**

Meal payments are collected in the school secretary's office daily and entered into the student's account in the computer system. Students may pay daily, weekly or monthly.