

## **Food Service Accounting**

### **Purpose**

The purpose of this procedure is to ensure consistent methods and practices for food service accounting.

### **Scope**

This procedure applies to the Superintendent, Chief Financial Officer, Accounting Specialist, all Valley School District food service employees, teachers and secretaries.

### **Procedure**

#### **1. DEFINITIONS**

- 1.1. For purposes of this procedure, the “meal program coordinator” or “coordinator” refers to the person(s) responsible for collecting, processing, recording, overseeing and/or otherwise managing the school’s breakfast and lunch participation information, accounts and payments for school meals.
- 1.2. For purposes of this procedure, the “meal registrar” or “registrar” refers to the person responsible for confirming and recording meals served to students and adults each day.

#### **2. DAILY MEAL PROCESSING**

- 2.1. Using appropriate school attendance/meal count forms, teachers or other designated staff will record student absences, meal counts, and monies collected for meal payments at the beginning of the school day. Meal applications also will be collected at this time, and students may pay any amount of money on his/her account for use in the breakfast or lunch program.
- 2.2. Once completed, the attendance/meal count forms are provided to the meal program coordinator who manages the meal count and payment processes for meal services. The meal program coordinator will enter the monies paid into individual meal accounts in the food services accounting system (Skyward).
- 2.3. The meal program coordinator will use the information from the attendance/meal count forms to complete the Lunch Tally Sheet #6701F3 or other school form to inform kitchen staff of the number of student and adult meals requested each day. The meal count information must be submitted to kitchen staff no later than 9:00 a.m.
- 2.4. The meal registrar uses the food services accounting system to record meals served to each student. This system will alert the registrar of any documented food allergies. In such a case, the meal program coordinator or registrar will provide the student with a laminated allergy/food card to be given to the cafeteria meal line server.
- 2.5. After each meal has been served, the registrar will run the batch update/activity report to compare the number of meals served to the actual number of trays used to

serve meals. The Food and Nutrition Director/Head Cook maintains meals served/tray count reconciliation records.

- 2.6. Meal counting methods that are unacceptable include:
  - (a) Using classroom/attendance counts.
  - (b) Advance meals sold, or counts taken prior to the meal being served.
  - (c) Counts taken by number of trays used.
  - (d) Counts taken at the beginning of service line with no check for reimbursable meals.
  - (e) Counts claimed by “backing out” meals. For example, counts taken that record only students that were absent or did not take a meal.
- 2.7. At the end of the day, the meal program coordinator will print meal account low-balance notices, the daily activity report and the check deposit report from the food services accounting system. Total monies received for meals will be recorded in the school’s General Fund Receipt Book, and a bank deposit slip will be completed and forwarded to the district Accounting Specialist along with the meal monies and food service check deposit report.
- 2.8. The district Accounting Specialist will cross-check figures for accuracy and deposit monies into the bank.

### 3. **BREAKFAST AFTER THE BELL MEALS**

- 3.1. Staff will refer to Procedure 6701P1-Nutrition and Food Services for additional guidance on the Breakfast After the Bell program (BAB). Breakfast items served after the traditional before school meal time must be counted in accordance with the same regulations and guidelines that govern the School Breakfast Program. Selected food items and/or components must meet the requirements of a reimbursable meal.
- 3.2. Using the food services accounting system, the meal registrar will record the BAB meal/meal item served to each student by category (free, reduced-price, paid). The BAB service model selected and utilized in the school may determine the best meal counting process. Schools must conduct a by-name meal count.
  - 3.2.1. A paper classroom roster may be used by staff to check students off as they receive a reimbursable or paid meal to track and support recordkeeping into the electronic accounting system. Completed roster “claims” will be returned to the designated staff member at the end of meal service each day. Such rosters are a source document and must be retained for meal service verification purposes according to standard record retention schedules.
  - 3.2.2. Grab and Go/Second Chance Breakfast: A mobile cart set up with a computer for electronic access to the food services accounting system may be used at any point of service. The registrar will record meals served.

- 3.2.3. Any meal counting process must be able to prevent students from claiming a second meal or multiple meals from different points of service.

#### **4. LABOR MEALS**

A student may earn a meal when he/she works in the cafeteria during meal times. The registrar will record meals earned by students in Skyward as a “labor meal” at the point of service.

#### **5. SECOND MEALS**

The first meal served is the only meal that can be claimed for reimbursement from the state. If a student wishes to purchase a second meal, it should be entered as an à la carte purchase in the food service accounting system.

#### **6. REQUIREMENTS FOR SPECIAL DIETARY NEEDS**

- 6.1. The district will make reasonable modifications to meals on a case-by-case basis for students with unusual nutritional needs due to disability, food allergy or a serious health condition. The district will notify all parents and guardians (“parents”) annually of the availability of special dietary accommodations, including information about how to request meal modifications. Personal diet preferences will not be accommodated.
- 6.2. Staff informed or aware of a child’s special dietary needs will notify the district’s registered nurse (“nurse”), office staff, and/or the 504 Coordinator to facilitate meal modifications. If a parent-initiated request for meal modifications has not been received for a child identified by staff as having special dietary needs, the office secretary, nurse or 504 Coordinator will contact the parent(s) of the child to provide information about how to request accommodations and the required documents.
- 6.3. To request and initiate special dietary accommodations, the parent and the child’s licensed healthcare provider must complete and submit Form #3413F2-Diet Prescription for Meals at School in conjunction with an Emergency Care Plan to the district’s registered nurse.
  - 6.3.1. Parents submitting incomplete information and/or forms will be allowed five (5) business days to resubmit Form #3413F2, during which time the student's special dietary needs will be accommodated.
  - 6.3.2. If a parent fails to submit Form #3413F2, he/she will be informed that the student's special dietary needs will not be accommodated until the required form and prescribed diet order information is provided.
  - 6.3.3. Meal modifications will be made only in accordance with a prescribed diet order from a licensed healthcare professional. The nurse will review and approve meal modification requests in collaboration with the principal, 504 Coordinator and Food/Nutrition Director, as needed.

- 6.3.4. Parental disputes about meal modifications will be addressed in accordance with Policy 4220-Complaints Concerning Staff or Programs and related procedures.
  - 6.4. The nurse will keep records of all students with approved special dietary accommodations and provide copies of diet prescription form(s) to kitchen staff. The Food/Nutrition Director or designee will input the dietary accommodation information from the diet prescription form into the food services accounting system, and notify and/or train staff to implement the meal modification(s) at the earliest time possible.
    - 6.4.1. As described in section 2.4, the student will be provided with a laminated allergy/food card to be given to the cafeteria meal line server.
    - 6.4.2. Documentation for special dietary needs will be kept in the nurse's office, the kitchen, and the student's school health record.
- 7. SACK LUNCHES FOR FIELD TRIPS AND OFF-SITE CLASSES/EVENTS**
  - 7.1. The school secretary will send a Field Trip Permission Form to parents or guardians prior to the scheduled field trip. Completed forms are returned to the student's teacher.
  - 7.2. Using information from the completed Field Trip Permission Forms, teachers or designated staff will complete the Field Trip Lunch Request Form #6701F4 or similar form to document the number of students requesting a sack lunch. This form and a copy of each student's Field Trip Permission Form are forwarded to the meal program coordinator.
  - 7.3. Field trip lunch request forms must be forwarded to kitchen staff two (2) school days prior to the scheduled field trip for the preparation of sack lunches.
  - 7.4. On the day of the field trip, the registrar or other designated staff member will use the appropriate meal count form to record each student who receives a sack lunch. This step ensures that the meal was given to the proper student at the point of service. The meal program coordinator and/or registrar will use this information to record meals served in the food services accounting system. All point of service meal count forms will be given to the meal program coordinator to be filed with the end-day reports as support documentation for the meal service reimbursement claim.
  - 7.5. Menu production records will be maintained by kitchen staff and must demonstrate that meal pattern requirements have been met for sack lunches.
- 8. MEALS FOR VISITORS**
  - 8.1. Meal fees for visiting students and adults are paid in the school office. The visitor will receive a guest card used by the registrar to record the meal in the food services accounting system.
  - 8.2. A visiting student who qualifies for free or reduced-price meals in his/her resident district may present documentation of such qualification to receive similar services at

Valley School District. Free and reduced-price meals provided to visiting students will be recorded as such in the food services accounting system. Visiting students without documentation of eligibility will be charged the current adult price for meals.

## **9. MEAL CHARGES**

- 9.1. Valley School District executes a “No Charge Policy” for staff, students and visitors. Meal fees must be paid in advance of service, including students who pay the full-price rate (paid rate) or the reduced price rate.
- 9.2. To ensure students have sufficient nourishment, a short term exception to the No Charge Policy will be allowed. In the event that a student does not bring a breakfast or lunch to school or have a sufficient pre-paid meal account balance or money to purchase a school meal, the student will be served a standard meal and the fee will be charged to the student’s account. Payment for all charged meals is expected from the parent or guardian at the earliest time possible.
- 9.3. **Meal Charge Policy Guidelines**
  - 9.3.1. Students who qualify for free or reduced price meals will not be denied a meal, even if they have accrued a negative account balance. Students with a negative account balance will be allowed to purchase a meal if the student pays for the meal when it is received. Students with a negative account balance will not be allowed to charge à la carte or extra items in addition to the standard meal.
  - 9.3.2. Staff may not take any action that would publicly identify a student who cannot pay for a school meal or for meals previously served, including but not limited to requiring the student to wear a wristband, hand stamp, or other identifying marker, or by serving the student an alternative meal during the 30-day grace period (refer to sections 9.1 and 9.2).
  - 9.3.3. Staff may not require a student who cannot pay for a school meal or for meals previously served to perform chores or other actions in exchange for a meal or for the reduction or elimination of a school meal debt, unless all students perform similar chores or work.
  - 9.3.4. Staff may not require a student to dispose of an already-served meal because of the student’s inability to pay for the meal or because of money owed for meals previously served.
  - 9.3.5. Additionally, schools may not allow any disciplinary action that is taken against a student to result in the denial or delay of a nutritionally adequate meal to the student, or require a parent or guardian to pay fees or costs in excess of the actual amounts owed for meals previously served to the student.

## **10. UNPAID STUDENT MEAL CHARGES**

### **10.1. Family Assistance**

- 10.1.1. If a student has not paid for five or more previous meals, the school will determine if the student is categorically eligible for free meals. If no application has been submitted for the student to determine if he/she is eligible for free or reduced-price meals, staff will make no fewer than two attempts to contact his/her parents and request that they submit an application.
- 10.1.2. Additionally, the principal or school counselor may contact the parents for the purpose of offering assistance in completing the application, determine whether there exists household circumstances which prevent the student from having sufficient funds for school meals, or offer any other appropriate assistance.
- 10.1.3. If the district is unable to directly certify the student for free or reduced-price meals as described in Procedure #6701P1, sections 1.2.3.-1.2.5., the school district will provide the parents with a paper copy of, or an electronic link to, an application for free or reduced-price meals along with a negative-balance notification, and encourage the parents to submit the application.

## 10.2. **Notification of Account Balances**

- 10.2.1. The school will make reasonable, discreet efforts to notify families when meal account balances are low or have a negative balance.
  - 10.2.1.1. When an individual meal account balance is \$5.00 or less, a written reminder to replenish the account will be provided to the parents, along with information about payment options (Form #6701F0).
  - 10.2.1.2. Communications about amounts owed for meals previously served to a student under the age of fifteen may only be directed to the student's parent or guardian. Neither this policy nor Chapter 28A.235 RCW prohibit the district from sending a written notification home with a student that is addressed to the student's parents.
- 10.2.2. Parents will be notified immediately of a negative balance of a student's meal account, but no later than ten (10) days after the student's school meal account has reached a negative balance. Parents will be contacted telephonically by the school secretary, notified of the overdue amount, and asked to remit payment immediately to replenish the account balance.
- 10.2.3. If payment is not received within three (3) business days, a letter (Form #6701F1) will be generated and sent to the family requiring that payment of the debt be made within ten (10) business days, including information about payment options with the letter.

- 10.2.4. Within thirty (30) days of providing the notification letter, the district will exhaust all options to directly certify the student for free or reduced-price meals. Within this 30-day grace period, while the district is attempting to certify the student for free or reduced-price meals, the student may not be denied access to a school meal.
  - 10.2.4.1. After the 30-day grace period, if the parents have failed to bring the meal account balance to a positive status, and the district has exhausted all options to have the student certified for free or reduced-price meals, the student will be provided a replacement meal meeting federal and state requirements (or a modified replacement meal for a child with a disability), with each meal fee charged to the student's account.
  - 10.2.4.2. Weekly notifications of negative meal account balances and requests for payment will continue to be sent to the family.
- 10.2.5. The district will coordinate communications with families to resolve unpaid meal charges, using reasonable and direct contact with parents. Negative meal account balances not paid prior to the end of the school year will be considered delinquent (overdue) debt and may be designated for debt collection processes at the discretion of the district. Options may include payment plans, collection agencies, small claims court or any other collection method permitted by law and consistent with the Fair Debt Collection Practices Act.
- 10.3. School and district staff will keep current and accurate records of all communications provided to and received by parents or guardians concerning negative meal account balances.
- 10.4. No charges will be allowed the last week of school. A "no charge notice" to students, parents and guardians will be posted in the May school announcements and/or notices.
- 10.5. District employees are expected to observe the "no charges" policy. Staff may charge no more than two (2) meals to their account. When an account reaches this limit, the employee will not be allowed to charge additional meals or à la carte items until the negative account balance is paid in full.
- 10.6. The district's standard practices concerning meal charges and unpaid meal charges will be communicated to students, families and staff annually at the beginning of the school year or upon enrollment through school Student-Parent Handbooks and the district Staff Handbook, as well as being posted on the district website.

## 11. REFUNDS

11.1. Requests for a refund of the balance of a food service account will be made through the school office at the end of the current school year or when a student discontinues enrollment in the district.

11.1.1. Any family or staff with unused food service account funds may donate any or all of those unused funds to the district to apply toward accrued meal charges in other food service accounts.

11.2. The meal program coordinator will run a report on the food services accounting system to determine the student's account balance. This information will be sent to the district Accounting Specialist, who will generate a refund check to the parent or guardian, and the student account will be adjusted to zero.

## 12. BACK-UP PROCEDURES IN CASE OF COMPUTER FAILURE

12.1. In the event of a food service accounting system failure (for example, no Internet service and/or Skyward is inoperable), the meal program coordinator will access the current attendance/meal count form (#6701F2 or similar) or class roster for each grade and will highlight names of those requesting a meal. The registrar will use the attendance form or class roster to record meals served.

12.2. The meal program coordinator will collect all hard copy forms and record this information in the food service accounting system when it becomes operable. All hard copy meal count forms or class rosters used during system failures will be retained and filed with end-day reports by the coordinator as supporting documentation for the meal service reimbursement claim.

## 13. REPORTING

13.1. The district Accounting Specialist will complete and submit the annual Sponsor Application for the National School Lunch Program (NSLP) located on the Washington Integrated Nutrition System (WINS) application on the OSPI website.

13.2. The district Accounting Specialist will complete and submit the NSLP Program Summary Verification Report through the WINS application on the OSPI website.

13.3. At the beginning of each month, the district Accounting Specialist will run the following reports in the student management system (Skyward). Meal count information from these reports will be entered into WINS to establish the monthly food service claim reports for reimbursement.

(a) AccuClaim Audit Report

(b) AccuClaim Report

(c) Monthly Activity Report

(d) Monthly Participation Data Report



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(e) National School Lunch Program and School Breakfast Program State Claim Report

- 13.4. Changes or updates to food service accounting system information for the month must be completed by the meal program coordinators by the end of the first week of the following month to ensure accuracy of the monthly claim.
- 13.5. Any changes or updates made to food service accounting system information that will affect previously-submitted monthly claims must be approved by the Chief Financial Officer or designee prior to making any changes.

**Supporting Documentation**

3413F2-Diet Prescription for Meals at School

6701F0-School Meal Payment Guidelines

6701F1-Request for Payment of Charged Meals

6701F2-Valley School Attendance-Meal Payment Form

6701F3-Valley School Lunch Tally Sheet

6701F4-Valley School Field Trip Lunch Request Form

6701F5-Valley School Money Count Sheet-Office

6701F6-Valley School Money Count Sheet-Staff or Patron

**Document History**

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