

Nutrition Accounting Procedures:

Expenditures:

Purchase Order and Receiving Process:

Product/Food orders originate at the school level and are signed and dated by the Manager of each site.

Orders are emailed to the Director who approves and faxes the orders to the vendors.

Orders are delivered to the school and checked in by the Manager. The invoice is signed and dated as received.

Accounts Payable Process:

Invoices are delivered by the LR Managers to the Nutrition Director for review twice a month.

Nutrition Director separates invoices by vendor and matches to the orders. Account numbers are assigned by the Nutrition Director.

Nutrition Director reconciles invoices from LR Managers to the Monthly Vendor Statements.

Nutrition Director compares the invoices to the approved receivables report.

Claims are entered by the Nutrition Bookkeeper

Checks are printed by the AP Clerk.

Checks are removed from the Printer by the Nutrition Director and then proofed to the check register and against the invoices by the SFS Director to ensure correct account codes and bid amounts.

After verification, checks are mailed by the Nutrition Director.

Nutrition Accounting Procedures:

Inventories:

For Purchased Food and Donated Commodities

The lunchroom managers are responsible for conducting an annual inventory of Donated Commodities and Purchased Foods at the end of the school year.

The inventory count is submitted to the Nutrition Director who approves the final inventory and forwards the information to the Nutrition Bookkeeper.

The Nutrition Bookkeeper prepares the journal entry to record the yearend inventory on PCG.

Equipment

The Nutrition Director is responsible for conducting an annual inventory of equipment located at the schools.

The Equipment Listing will be provided by the Accountant to the Director to be completed and returned.

The Accountant will update the System Equipment Listing for any changes necessary.

Nutrition Accounting Procedures:

Cash/Revenues Process:

State and Federal Funds

- The Nutrition Bookkeeper will complete the DE 106 claim for reimbursement and submit the form to GDOE.
- Revenues are then drawn down from the GDOE website by Nutrition Bookkeeper and posted to the applicable revenue account.

Supplemental Sales

- The cashier at each school will receive money for ice cream; teacher meals and extra meal purchases.
- At the end of the lunch period; the cashier will close out their drawer; count the money and complete the cash receipt form noting the sales and amounts collected.
- The LR Manager will recount the money and complete the deposit slip and enter the deposit amount onto an excel spreadsheet for each month.
- The LR Manager will make the deposit to the bank daily.
- The LR Manager will deliver a copy of the excel summary of cash receipts for the month and the bank deposit receipt to the Nutrition Bookkeeper.
- The Nutrition Bookkeeper will credit the appropriate revenue accounts in PCG for the amounts on the deposit slip.

Bank Reconciliation is performed by the Revenue Bookkeeper at the end of each month.

The reconciliation is reviewed and signed by the Accountant.

Federal Forms to be completed:

The DE 107 claim on meals served is completed by the Nutrition Director from data provided by each school manager.

The DE106/107 is compared to the DE0046 Financial Report by the Nutrition Bookkeeper to ensure that amounts claimed and expended agree with the accounting records.

Nutrition Accounting Procedures:

Journal Entries:

Journal entries are prepared by the Nutrition Bookkeeper and approved by the CFO or Accountant. Approved journal entries are posted to PC Genesis by the Nutrition Bookkeeper.