DEPARTMENT OF EDUCATION
OFFICE OF THE SUPERINTENDENT

www.gdoe.net
500 Mariner Avenue
Barrigada, Guam 96913
Telephone: (671)475-0457 or 300-1547/1536•Fax: (671)472-5001
Email: jonfernandez@gdoe.net

JON J. P. FERNANDEZ
Superintendent of Education

STANDARD OPERATING PROCEDURES

SOP#: 200-041

I. SUBJECT School Meals Collection

II. INQUIRIES Financial Affairs Division – Business Office
Food and Nutrition Services Management Division (FNSMD) - Local Education Authority (LEA)
Federal Programs Division - State Education Agency (SEA)

III. PURPOSE

This Standard Operating Procedures (SOP) is to establish the roles, guidelines, and workflow for cash collection of school meals at the school sites.

IV. APPLICABILITY

This SOP covers the Guam Department of Education (GDOE) school breakfast and lunch program by providing key personnel with policies, procedures, and practices for related cash collections. This SOP applies to GDOE personnel participating in the cash collection of school meals.

Procedures regarding counting of reimbursable meals served and whether meals are free, reduced or paid are not covered in the SOP.

For certain GDOE schools, GDOE has opted to participate in the Community Eligibility Provision (CEP) program offered by US Department of Agriculture (USDA). The CEP allows students to participate in the National School Lunch and School Breakfast Programs at no cost. However, there are exclusions such as ala carte items, second helpings, and adult meals that are not covered by the CEP and must be paid for.

V. REFERENCES:

Listed below are references used as source material:

A. Federal regulations and guidelines including:
1. Super Circular (2 CFR, Chapter I and II, Parts 200, 215, 220, 225, and 230)
2. National School Lunch Program (7 CFR, Part 210)
3. School Breakfast Program (7 CFR, Part 220)

RECEIVED

B. Generally Accepted Accounting Principles (GAAP) issued by Government Accounting Standards Board (GASB)
C. Board Policy 705, Food and Nutrition Services Management
D. Tyler MUNIS – Cash Receipts and Accounts Receivable Desktop Procedures (DTP)

VI. POLICIES

In collecting payments for meals, school officials must ensure that there is no overt identification of the recipients of free or reduced-price meals and maintain care to prevent such identification during deposits as well as in the serving line. All collection systems must have a built-in accounting system to record numbers of full price, reduced-price or free meals. Keeping these counts is a requirement. Count records and reports will be submitted to the Guam Department of Education, Financial Affairs Division and the Food Nutrition Management Division.

Schools are also encouraged to adopt policies and procedures that minimize the time students spend lining up for meals. This should include allowing for prepayment of meals through the issuance of meal advance payments. A receipt of payment for any meals purchased will be provided a breakdown for the number of days requested by the parent or payee. Additionally, a child's eligibility status shall not be disclosed at any point in the process of providing free or reduced meals including notification of the availability of free or reduced price benefits, certification and notification of eligibility, provision of meals in the cafeteria, the point of service, providing additional services such as educational services to low income children, and the method of payment. The school's policies and procedures on school meals must be reviewed and approved by FNSMD, as they are responsible for implementing the program.

School meal for breakfast or lunch are purchased daily either by cash or checks made payable to GDOE or in advance up to two (2) weeks at a time or more at the discretion of the school staff monitoring the school breakfast/lunch Program. School staff will prepare a field receipt for total daily meal payments.

No child should be allowed to go hungry. If the student does not have funds to pay for the cost of the breakfast or lunch, the school will set up and keep track of a receivable or 'IOU'. The school will send a letter home notifying parents of the balance due.

School officials will send follow up letters and/or e-mails to parents regarding amounts due for unpaid meals. Students who continue to have delinquent accounts will be referred to the school principal and counselor, who may personally contact the parent(s) to arrange a meeting to discuss the outstanding balances.

VII. ROLES AND RESPONSIBILITIES

1. **Guam Department of Education (GDOE)** - is the designated State Agency, under the preview of the Federal Programs Division, responsible for administering the Child Nutrition Programs (CNP), Food Distribution Programs (FDP) and State Administrative Expense (SAE) Funds made available to the Territory of Guam by the United States Department of Agriculture (USDA), Food and Nutrition Service (FNS). GDOE holds the agreement with the USDA. FNS and serves as the primary contact with the USDA for all issues concerning the administration and operation of the Child Nutrition Programs by the GDOE Food and Nutrition Services Management Division whom administers the Child Nutrition and Food Distribution Programs

2. **Food and Nutrition Services Management Division (FNSMD)** - is responsible for implementing the program plans, budgets, policies, standards and specifications for the USDA

School Meals Program which receives funds and commodities for the USDA grants for the Territory of Guam and consolidating meal claims (reimbursable meals served, by category) and not determining USDA reimbursement amount

3. **Business Office** – is responsible for transferring the reimbursable amount from USDA to GDOE via the Automated Standard Application for Payment System (ASAP, the a*ccounting system utilized by USDA)* entering receipt of reimbursement into MUNIS, and reconciling the school meals bank statement to MUNIS on a monthly basis.

4. **School Lunch Clerk** – is responsible for collecting money for school meals from students; preparing deposit slip for armored car service pickup and delivery to bank, generating meal count report, and reconciling meal count with meals served and cash collected on a daily basis.

5. **Superintendent of Education** - is the official entrusted with binding signature authority for documents required in the administration of the Child Nutrition Programs within GDOE.

6. **Food and Nutrition and Services Management Administrator** - is responsible for validating USDA reimbursement amount, which is the District's total meals served by category (individual schools) using the Monthly Meal Count Report (Exhibit 6), and then notifying the business office of the amount to be paid.

7. **Accountant** – is responsible for entering the reimbursement amount on the USDA ASAP System, entering the receipt from USDA into MUNIS, and reconciling the school meals bank statement on a monthly basis

8. **Accounting Technician** – is responsible for entering cash receipts, meal counts, and IOUs into MUNIS.

9. **Program Coordinator, Federal Programs Division** – is responsible for editing and analyzing the District meal count report and providing approval to the Business Office for draw of funds. The Program Coordinator is also responsible for the determining USDA reimbursement amount utilizing the validated meal counts, by the district.

VIII. PROCEDURES

The process for receiving and recording school meal purchases is as follows:

School Level – Cash Receipts (Utilize Exhibits 1 through 6)

1. School Clerk receives payments for school meals. Clerk should keep a running record of payments by date, student, and number of meals purchased, to include the type of transaction, i.e., reduced or full priced meals.
2. School Clerk records number of student meals served. The number of free, reduced or full priced meals served should be recorded. Note that students who receive free meals should not be treated differently from students who pay so any system to account for meals must not overtly identify those who pay vs those who eat free.
3. School Lunch Clerk prepares:
   a. School Meals Collection Report, Exhibit 1, for the total meal payments for the day
   b. School Daily Depositor's Report, Exhibit 2
   c. Field Receipt, Exhibit 3
   d. Deposit Ticket, Exhibit 4, using the account number provided by the Business Office
   e. Daily Meal Count Verification Report, Exhibit 5

f. Monthly Meal Count Report Exhibit 6.

4. The cash, the School Meals Collection Report and Depositor's Report, is validated and signed by another clerk before making the deposit.
5. The total meals recorded should equal the number of meals served. The field receipt totals should match the amount of cash collected. See Exhibit 2 for Instructions.
6. School Clerk submits field receipts, deposit slip, School Meals Collection Report, and Depositor's Report on a daily basis to
   a. Contracted Armored Car Service to deposit money to the bank. The cash and related reports should be placed in a locked or sealed bank bag. The bank will collect the reports and submit to the Business Office.
   b. In the event that the armored car does not show up, a designated school staff will be responsible to make the deposit at the bank, and should not be the same person preparing the Depositor's Report and deposit slip.
7. Cash should not be kept on campus and every effort should be made to have the cash deposited on the same day it is collected. If there is no way that the cash can be deposited at the bank, all efforts must be made to secure the funds.
8. A copy of the Daily Meal Count Report is scanned and sent to FNSMD.
9. Monthly Meal Count Report is scanned and sent to FNSMD due not later than the 5th of the following month.

School Level - IOU's

1. At the beginning of the school year, the School will discuss the IOU procedures with parents during School Parent Orientation and include information in the Student/Parent Handbook and Student Planner "Any child without a meal or meal money will still be provided a school meal but given a charge slip for the meal. Notice of Charges / IOUs will be sent home the following day. Payment is due upon receipt of Notice of Charges. No child will be denied meals".
2. Make Free and Reduced Meal Application available to all parents and students.
3. The school site will keep a list of all outstanding IOUs.
4. The school will send letter to parents when IOUs become two weeks overdue. The letter should request that payment be made immediately or that the school be contacted to make alternate arrangements.
5. The school site will follow up on IOUs with phone calls to the parents at least monthly. If the IOU is a large amount, follow ups should be more frequent. The school site may need to work with the Social Worker/Parent Outreach for assistance in contacting the parents.
6. At the end of the year as part of the clearance, parents must pay in full any outstanding IOUs.
7. If a student withdraws or transfers, parents must pay in full any outstanding IOUs.
8. At the beginning of the school year, for students with outstanding IOUs, parents must pay before student is enrolled for the following school year or agree to a payment plan with the school site.
9. If student IOUs are not collected at the end of the school year, the outstanding amounts will carry over to the following year and so on.

Business Office

1. Accounting Technician enters receipts, field receipt number, and meal count into MUNIS using the forms provided by the School Lunch Clerk and the bank on a daily basis. This information is broken down by fully paid, reduced and free by school.
2. Accounting Technician attaches all supporting documents into MUNIS.
3. The FSMD will provide a copy of the meals served for the month to the Business Office. The Accounting Technician will reconcile the cash received against free and reduced meals served for the month and resolve any discrepancies with the school. Differences will include IOUs, IOUs paid, and advance meal payments.

4. Any discrepancies or concerns must be reported immediately by the Accounting Technician to his/her Supervisor and routed to the School Principal for immediate resolution. Discrepancies include but are not limited to:
   a. Reports not provided or not being provided timely, i.e., by next business day
   b. Cash not deposited or not deposited timely, i.e., by next business day
   c. Missing Field Receipts
   d. Unresolved IOU Balances
   e. Differences between cash received and meals served
5. A Quarterly Report is submitted to the Deputy, Educational Support & Community Learning (ESCL) by Comptroller of unresolved discrepancies. Judgement should be used to determine if Deputy, ESCL should be notified immediately regarding any discrepancies.
6. If parent attempts to make payment at the Business Office for outstanding IOUs, the Business Office will collect the payment ensuring that the student name and school is on the receipt. The parent should be provided a copy of the receipt. Copies of the receipt should also be provided to the School so that the School can record that payment was made.

IX. INTERNAL CONTROL

The Business Office monitors the timing of deposits by school and alerts the school administrator, internal audit, FNSMD and appropriate Deputy of irregularities as needed.

X. TRAINING

The Food and Nutrition Services Management Division, with the assistance of the State Agency for Child Nutrition Programs and the Business Office, will conduct training within 45 days of the effective date of this SOP. Training shall continue at least annually thereafter.

The following individuals **must** attend this training:
- School Principal
- Administrative Officer/Assistant AND their alternate
- Primary AND alternate school Child Nutrition Program staff (School Lunch Clerk AND alternate)

The training dates will be scheduled during the summer break. Additional training may be requested or scheduled as the need arises.

XI. REPORTS

Reports generated or used to account for school meals collection:
- School Lunch Clerk prepares Deposit Tickets and maintains list of outstanding IOUs
- School Clerk generates Daily Meal Count Report
- FNSMD sends notification to Business Office of the reimbursement amount due from USDA and local funds

XII. PENALTY

Failure to adhere to this SOP may result in disciplinary action in accordance with the GDOE Personnel Rules & Regulations.

XIII. SCHOOL MEALS FORMS

Listed below are forms utilized to process school meals collection.

- Exhibit 1: School Meals Collection Report
- Exhibit 2: School Daily Depositor's Report
- Exhibit 3: Field Receipt
- Exhibit 4: Deposit Ticket
- Exhibit 5: Daily Meals Count Report
- Exhibit 6: Monthly Meal Count Report

XIV. EFFECTIVE DATE

Upon date of approval and signature, unless otherwise noted.

XV. CHANGE(S)

Changes to this policy shall be effectuated by the Superintendent of Education.

LOURDES R. PEREZ, Comptroller — **Date** 10/02/15

TALING M. TAITANO
Deputy Superintendent of Finance & Administrative Services — **Date** 10/2/15

APPROVED BY:

JON J. P. FERNANDEZ
Superintendent of Education — **Date** 10/7/15

Exhibit 1: School Meals Collection Report

INSTRUCTIONS:

1. Make two (2) copies; retain one (1) for your file. Submit original & one (1) copy to the Business Office.
2. Input amount received for each row. If no monies were received, input zero (0.00).
3. Overage / Shortages; If in case there is an Overage / Shortage, please note down in the respective column.
4. Please note that the TOTAL AMOUNT at the bottom should match the amount located for the "School Breakfast / Lunch" column on the Depositor's Report.

SCHOOL MEALS COLLECTION REPORT

GUAM DEPARTMENT OF EDUCATION
BUSINESS OFFICE
500 Mariner Avenue Barrigada, Guam 96913

SCHOOL:			PERIOD COVERED	
ADDRESS:				
DESCRIPTION				
STUDENT BREAKFAST : DOE-( ) (Sodexo-) - (Variance of -)				AMOUNT
A	Free ( ) (variance-)		0	
B	Paid - @ $.50 ( ) (variance-)		0	0.00
C	Advanced -Paid @ .50		0	0.00
D	Reduced - Price @ $.30 ( ) (variance-)		0	0.00
E	Advanced - Reduced - Price @ .30		0	0.00
I.O.U.'S				AMOUNT
F	Overage (s) (IOU's Pd) * See Remarks below for additional overages:			0.00
G	Shortage (s) (-) See Remarks below for additional shortages **			0.00
STUDENT LUNCH: DOE - ( ) (Sodexo -) (Variances -)			COUNT	
H	Free Sodexo *add-on diff (unknown) ( ) (DOE-variance of -)		0	
I	Paid - @ $2.50 *add-on diff ( ) (variance of-)		0	0.00
J	Advanced - Paid @ 2.50		0	0.00
K	Reduced - Price @ $.40 ( ) (variance of-)		0	0.00
L	Advanced - Reduced - Price @ .40		0	0.00
SODEXO BREAKFAST/LUNCH AS ADDITIONAL COLLECTIONS			COUNT	AMOUNT
M	Breakfast - CHILD & ADULTS @ $2.50		0	0.00
N	Lunch - CHILD & ADULTS @ $4.50		0	0.00
SODEXO-MILK			COUNT	AMOUNT
O	Milk Sales - @ $ 1.00		0	0.00
	TOTAL			$0.00 0.00

COMMENTS:	*SHORTAGES: OVERAGES:	TOTAL	SHORTAGES	
	PAID ADV. USED	0	$ -	
	BKFT RED. ADV. USED	0	$ -	
	LUNCH PAID ADV. USED	0	$ -	
OVERAGES:	LUNCH RED. ADV. USED	0	$ -	$0.00
PAID IOU'S TOTAL:$	BREAKFAST IOU's PAID:@.50 ( )	0	$ -	
*(Note:)	BREAKFAST IOU/Paid (RED):@.30 ( )	0	$ -	
	LUNCH IOU/Paid:@2.50 ( )	0	$ -	
	LUNCH IOU (RED.) /Paid @.40 ( )	0	$ -	$0.00
	TOTAL: IOU'S PAID:($) TOTAL- DAILY IOU'S ($)		$ -	$0.00
NOTE:	*Additional Charges:			

Name of Collector: _____
Signature of Collector: _____ DATE

Name of Verifier: _____
Signature of Verifier: _____ DATE

Exhibit 2: School Daily Depositor's Report

BUSINESS OFFICE
DEPOSITOR'S REPORT

INSTRUCTIONS

1. Make two (3) copies; retain one (1) copy for your file. Submit original plus one (2) copy to the Business Office.
2. Attach Field Receipt (s); Pink & Yellow to Business Office with Cash & Depositor's Report.
3. (Checks should be made payable to "DEPT. of EDUCATION" or " Name of School". Write DOE account number on back of each checks.
4. Phone number (Home & Work) also required on the check.
5. Staple the Field Receipt (s) to the Daily Depositor's Report. List all checks accordingly.
6. Ensure that all cash collected are NEATLY arranged inside the deposit bag. Please put all "loose" coins inside a sealed bag (ex: Ziplock).
7. Secured Deposit Bag will be picked up by an armored service car on a daily basis. Be sure to fill out the Cash Solutions Form from G4S with Bag Number.
8. (Armored Service; Please fill out cash solution form indicating deposit bag number, amount of pick up with date and time.
9. Official Field Receipts will be issued by the DOE Business Office.

NAME OF SCHOOL _____ **SY -** _____
PREPARED BY (please print): _____
DATE & DAY: _____
FIELD RECEIPT - NUMBER: _____

	DESCRIPTION OF ACCOUNT	ACCOUNT NUMBER	DOLLAR | CENT
A	School Breakfast/Lunch	11.00.00.00.00.1100.0099	$0.00
B			$0.00
C			$0.00
D			$0.00
E			$0.00
F			$0.00
G			$0.00
		TOTAL:	$0.00

DENOMINATIONS:

	CHECK (S)		
	CHECK NO.	BANK NO.	CHECK AMOUNT
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
	TOTAL:		$0.00

CASH			
COUNT	VALUE	DOLLAR	CENT
	0.01	$0.00	
	0.05	$0.00	
	0.10	$0.00	
	0.25	$0.00	
	1.00	$0.00	
	2.00	$0.00	
	5.00	$0.00	
	10.00	$0.00	
	20.00	$0.00	
	50.00	$0.00	
	100.00	$0.00	
TOTAL CASH		$0.00	
CHECK (S)		$0.00	
GRAND TOTAL		$0.00	

Exhibit 3: Field Receipt

FIELD RECEIPT

Department of Education
Business Office
P.O. Box DE
Agana, Guam 96932

Name:	Date:
Address:	
	$
Revenue Acct. No. / Person Covered / How Paid (Cash, M.O., etc.)	TOTAL $

Signature and Title of Collector

DOE-137001

Exhibit 4: Deposit Ticket

BANK OF GUAM

ALL ITEMS ARE ACCEPTED SUBJECT TO OUR RULES AND REGULATIONS APPLICABLE TO THIS ACCOUNT.

101-511/1214

SAVINGS DEPOSIT

USE OTHER SIDE FOR ADDITIONAL LISTING.
BE SURE EACH ITEM IS PROPERLY ENDORSED.

FOR DEPOSIT TO THE ACCOUNT OF

DEPARTMENT OF EDUCATION

NAME OF School

Date

CASH ▶

CHECKS

TOTAL FROM OTHER SIDE ▶

TOTAL ▶

LESS CASH RECEIVED ▶

NET TOTAL $

Deposits May Not Be Available For Immediate Withdrawal

X X X X X X X X X X

DOE 109 (1/11) www.bdbwtech.com 27eNS207

⑈XXXX⑈ ⑆XXXXXXXXX⑆ XXXX ⑈XXXXXX⑈ XX

Exhibit 5: Daily Meals Count Report

GUAM DEPARTMENT OF EDUCATION

DAILY MEAL COUNT VERIFICATION REPORT (DOE vs FSMC)

School Year 2014-2015

Name of School: _____ **Month/Year:** _____

Date	LUNCH MEALS SERVED															BREAKFAST MEALS SERVED				
	1st Lunch Period				2nd Lunch Period				3rd Lunch Period				Total Meals			DOE		FSMC		
	DOE		FSMC		DOE		FSMC		DOE		FSMC									
	# of Meals	Initials	# of Meals	Initials	# of Meals	Initials	# of Meals	Initials	# of Meals	Initials	# of Meals	Initials	DOE	FSMC	Variance	# of Meals	Initials	# of Meals	Initials	Variance
Totals:																				

Space below provided for school to explain the differences in number of meals served by date:

APPROVED BY: _____ / _____

Print Name | Position Title | Signature | Date

Exhibit 6: Monthly Meal Count Report

GUAM DEPARTMENT OF EDUCATION

SY 2014-2015 MONTHLY MEAL COUNT REPORT (*Claims for Reimbursement*)

A. Name of School:				Attendance Factors			
B. Period Reported (Month/Year):				National:		Local:	
C. Total Serving Days:	Lunch:		Breakfast:				
D. Enrollment for the Month:				I. Total Students Approved for		Attendance Adjusted Eligibles	
E. Absentee for the Month:							
F. Average Daily Attendance (ADA):				Free			
G. Average Daily Participation (ADP) for Lunch:				Reduced			
H. Average Daily Participation (ADP) for Breakfast:				Paid			

J. Date	K. STUDENT LUNCH			L. Total Lunch Served	M. STUDENT BREAKFAST			N. Total Breakfast Served
	Free	Paid	Red.		Free	Paid	Reduced	
Totals:	0	0	0	0	0	0	0	0
				← ADPs by Category→				

REMARKS:

CERTIFICATION

I certify to the best of my knowledge and belief that this report is true and correct and is in accordance with rules and regulations governing the Child Nutrition Program. It is understood that any willful misinterpretation, fraud/embezzlement are subject to applicable penalties.

Prepared by:			
Type/Print Name	*Position Title*	*Signature*	*Date*
Edited by:			
Type/Print Name	*Position Title*	*Signature*	*Date*
Certified by:			
	School Principal		
Type/Print Name	*Position Title*	*Signature*	*Date*

LEA (Local Education Agency)/Food and Nutrition Services Management Division Approval			
Type/Print Name	*Position Title*	*Signature*	*Date*
STATE AGENCY STAFF REVIEW AND APPROVAL			
	PC III *(State Program Officer)*		
Type/Print Name	*Position Title*	*Signature*	*Date*

As required by 78 FR 12230, Feb. 22, 2013 - OMB Control Number 0584-0026