

A STUDY OF SCHOOL LUNCHROOM  
ACCOUNTING METHODS

Thesis for the Degree of M. S.  
MICHIGAN STATE COLLEGE

Mary Elaine Mishler

1949

This is to certify that the

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A Study of School Lunchroom  
Accounting Methods

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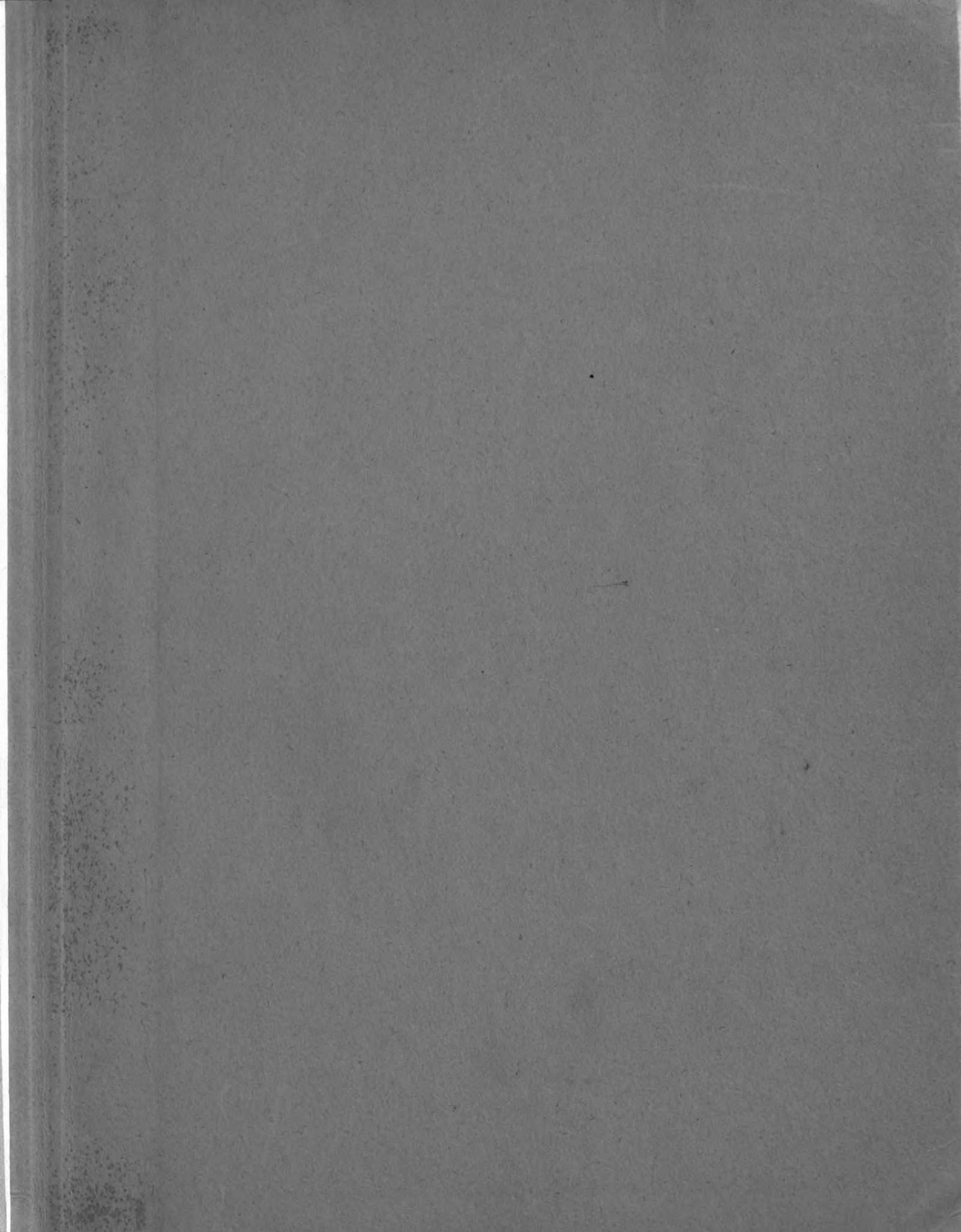
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A STUDY OF SCHOOL LUNCHROOM ACCOUNTING METHODS

By

Mary Elaine Mishler

A THESIS

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# I

## INTRODUCTION

The necessity for complete information on income and expense for the school cafeteria is increasingly evident in recent years. If managers are not constantly informed on costs, and continually alert as to means of controlling them, it is impossible to serve adequate meals at prices students can afford to pay. Suitable records conserve time once they are set up as maintaining them becomes a routine procedure. Valid comparisons and adjustments can only be made when reports are uniform, complete and accurate.

This study was made to discover what types of records are being used in both the larger and smaller school lunchrooms in Michigan. As the present day manager of the small school lunchroom has usually had little or no training in accounting, a simplified yet adequate set of records is necessary to give the manager and others a true picture of the lunchroom operation. In the centrally controlled lunchrooms, accounting procedures have been developed by trained accountants; valuable forms for records and methods of procedure are

generally used. Such methods can be simplified for the small individually operated lunchroom. A study of the smaller lunchrooms shows what their basic requirements are. Although a few books and articles have been written on accounting controls for the school lunchrooms much more work has been done on food cost accounting in the commercial field. In the small lunchrooms where the manager is likely to be either the Home Economics teacher or a practical woman these records are too involved and time consuming for her use.

The need for adequate records which require the minimum of time to maintain is very apparent from the sampling done. To be of greatest benefit, these records should provide a means of prompt analysis of each day and of each month's operation. Daily food cost analysis while desirable may be too time consuming for the manager of a lunchroom serving 100 or 200. However if she finds that she is losing money, probably she also should do daily or at least weekly cost studies for a time to discover where the difficulty lies.

## REVIEW OF LITERATURE

Little literature is available in the field of food cost accounting for the school lunchroom. However, some of the material written by hotel and restaurant accountants could be made applicable to the lunchrooms, particularly the larger ones.

The school lunchroom is not a new development of the twentieth century but dates back at least 150 years. As early as 1790, hungry school children were fed in municipal soup kitchens in Munich. These were established by a Count Rumford, who, strangely enough, was born in the American Colonies in what is now the State of New Hampshire. France and England began feeding needy children in 1849 and 1866 respectively. Organized school feeding in Europe was an outgrowth of the Industrial Revolution and of the social doctrines of the French Revolution.

The United States was slow in developing the school lunch. Its origin was the box lunch which can still be found today in some schools. The first record of meal service is that of the Children's Aid Society of New York City in 1853. This was begun in its industrial schools as an added inducement for children to seek industrial and mental training. The school lunch as we know it today had two separate beginnings in 1894. The movement in Boston was under the Leadership of Ellen H.

Richards while a separate program was developed in Philadelphia under the leadership of the Star Center Association. (4)

The object of the school lunchroom is not to make a profit but to serve an adequate amount of food at cost.

(11) Mr. Espersen, of Horwath and Horwath,\* at a National Restaurant Association Convention said, (19) the higher the food cost per dollar sale, the greater prudence is required in accounting for food purchases, received and issued.

The need for adequate and complete records on income and expense which will assure food control has become increasingly evident in recent years. Mrs. Bryan\*\*(4) stated that managers who have been constantly informed on costs, and have been continually alert as to means of controlling them have been able to serve adequate meals at prices students can afford to pay. According to Mr. Wiles (23), Director of Budget and Lunchrooms of the Detroit Schools, deficits in the lunchroom program are probably due to a lack of information rather than the inability or unwillingness to meet changing conditions.

-----  
\*One of the two leading hotel accounting firms in the United States.

\*\*  
Professor and Chairman of Institution Management and Supervisor of food service, Teachers College, Columbia University since 1924.

To avoid an operating loss, current information on income and expense is necessary.

New records need not be time consuming or expensive to maintain. (14) Mr. Espersen (19) states that if a sales record is used with the purchasing, receiving and issuing records it is possible to provide a food cost report in almost any degree of detail. These records plus a profit and loss statement are valuable only to the extent that they are analyzed and used. (14) These records should be designed to meet the needs of the individual lunchroom. Key guides (15) used in establishing them are:

1. Control of menus.
2. Control of purchases through quantity, quality and kinds of food and storage.
3. Control of food waste through preparation, cooking and serving.
4. Control of labor costs through scheduling, training and adequate supervision.
5. Control of other operating costs.

Good records have four common essentials according to Ernest E. Wunderly (24) of Horwath and Horwath. These are:

1. Money spent on food cost accounting must be less than the saving it effects.
2. Routine of the system should be planned so it will not interfere with production and serving procedure.
3. Cost records must be controlled by accounts i.e. sales agree with corresponding figures of income and expense in the school business office.

4. Sufficiently detailed information should be given on which to base corrective measures. If the information is adequate, over production, uneconomical buying, waste in cooking, pilferage and undue spoilage will show up.

The second of a series of articles appearing in the Institution Magazine (1) includes a four-point system on food control:

1. Budget based on past income and expense and forecasting future income and expense.
2. Income and expense accounts planned to meet the needs of the operation and give a daily record of sales, receipts, and expenditures.
3. Records designed to give purchasing, storeroom, kitchen and service controls.
4. Reports based on performance. These would include a daily food cost report, daily cashier's report and a monthly profit and loss statement.

Mrs. Bryan (4) gives eight important purposes which records should serve. These are:

1. Records give the manager systematic information on her experience in operating a lunchroom.
2. Records serve as checks and controls for every activity connected with management. They also measure how efficient management is.
3. Records enable the manager, principal and board of education to know at any time the exact financial status of an operation.
4. Records furnish the information for government reimbursement.
5. Records protect all persons involved from questions as to their handling of funds, purchases and employee problems.
6. Records help eliminate waste in purchasing, preparation and service.
7. Records insure supervision of the sanitation and the health of persons handling food.
8. Records help control personnel at work.

The essentials for the small operation, Mr. Wunderly (24) says, should include the recording of daily and month-

to-date total cost of food. This means the maintaining of a complete record of food drawn out of the storeroom plus a complete record of food purchases sent directly to the kitchen. These two sources of food equal the daily cost of food consumed. To find the ratio of food cost of today's sales or the cost per dollar of sale, divide the total cost of food consumed by the total sales. Sales and purchases need not be broken down into food groups but if time permits, a better control results and it may be easier to detect errors such as over-buying or the buying of items too expensive for the clientele.

An important part of food control is the planning of menus. If it is possible, markets should be watched to obtain the most favorable prices. To reduce leftovers to a minimum, a record should be kept of the most popular dishes. Standard recipes should be developed and adhered to, testing each for the portion cost as frequently as changing prices warrant.

Mr. Wunderly also says proper storeroom arrangement is necessary for adequate controls. Shelves should be adjustable and so placed as to make supplies easily accessible. Space for weighing and assembling food should also be planned where it is needed. Mr. Wunderly and Mr.

J. O. Dahl\*(5) both list the following reasons for store-room discrepancies:

1. Allowing anyone to enter the storeroom to fill an order.
2. Issuing goods on oral orders.
3. Filling requisitions by guess instead of using actual count or measure.
4. Supplying only part of the items without recording what or how much is omitted.
5. No record of goods returned to vendor due to spoilage or breakage.
6. Pricing inventories with incorrect prices.

In the small lunchroom, records should be limited to those which will be of most use in daily operation and also be of real significance if future planning says Mrs. Bryan. (4) As the records for the small lunchroom may be kept by the Home Economics teacher, she feels that they should be planned with the idea of saving her time. These minimum records should include telephone quotations and orders, purchase records, time book which can serve as the payroll record, and cash records.

The following purchase and inventory forms are suggested by Mrs. Bryan. She stated that she hoped these would serve to suggest records of most value for the individual operation as any could easily be modified.

-----  
\*The late J. O. Dahl was formerly the Editorial Director both of Restaurant Management and Hotel Management, leading periodicals in the catering field.

Some permanent record should be kept for all orders placed by telephone. A loose leaf notebook would be most convenient. This is generally used for perishable orders. The information recorded should include date, quantity, amount ordered and vendor's name. The written purchase order should be made out in duplicate. If this is sent to the vendor monthly, orders may be large enough to secure wholesale prices. The purchase order, to be most time-saving should contain information on specifications which meet the needs of the individual operation, when and how deliveries are to be made, condition of goods received, and date and number of check payment. The carbon copy should be filed in the lunchroom office and may be used to check goods received, check statements from the vendors, and record payment of invoices. These orders may be placed in three different folders: the first for orders placed; the second for orders received, the invoice being clipped to the order in this folder; and the third, for orders completed, this folder becoming the permanent file. If the operation is large enough and there are a number of wholesale houses to buy from, a request for price quotations might be practical. This form would include the vendor's name, quantity, article, specification, unit price, date to be delivered and terms. It may be desirable to maintain a purchase record of each item in the storeroom on

file cards. This would give an alphabetical arrangement of all purchases over a period of time, usually for one year. Information to include on this card would consist of date, order number, firm number, quantity, brand, price, unit, total value, monthly consumption and comments. This could be modified to have a column for physical inventory. The purchase records should include the maximum and minimum quantities as an aid in ordering. The total of the physical inventory is used in the profit and loss statement.

A series of articles in the Institutions Magazine (9) recommends that visible index cards be used for purchase order records. The most convenient arrangement is under subject classification with each item filed alphabetically, and each card containing the following information: date, vendor, description, amount issued and balance on hand. A physical inventory must be used to check the accuracy of the perpetual inventory and to compile the profit and loss statement.

West and Woods (22) maintain that records should be complete and accurate, giving the basic requirements for scientific cost control. Forms for ordering should include item, quantity, vendor, price, and amount delivered. A receiving record should be made out for each item purchased. This form should include the date, article,

brand, vendor, quantity, remarks and space for a signature by an authorized person. It is suggested that the perpetual inventory include the date of purchase, vendor, brand, price, amount issued, and amount on hand. This should be reconciled once a month with a physical inventory.

Regulation  $8\frac{1}{2}$  by 11 notebook paper and index guides may be used to keep all records and reports, state Harris and Wood. (7) The record of food bills is very detailed, having the food items broken into their group classifications. Besides the food purchases, this record includes the date, receipts, laundry, labor and cash paid out. The purchase order and purchase record are very similar to those of Mrs. Bryan and West and Wood. The storeroom inventory card contained the date, article, brand or description, quantity, unit price and total value. The last three columns mentioned were repeated across the card as often as space permitted.

As few records as possible are also recommended by Mr. Wiles. (23) They should be adequate to safeguard cash receipts and control expenditures. The purchase records should include the item, quantity, vendor, price and comments. Comments are of value in future purchasing. A monthly physical inventory is also required.

An equipment record, as suggested by Mrs. Bryan (4), could be kept as it would give valuable information when it is necessary to make either replacements or repairs. This should include the article, its catalogue name, model, cost, date of purchase, distributor and address, manufacturer, and salesman's name and telephone number.

Mrs. Bryan recommends that menu and counter records should contain information on the amounts of supplies issued from the storeroom so daily food costs may be made. The amount of food prepared with the number of portions sold and left-over is very necessary in an adequate control system. The number of customers, day, date, and weather are valuable in future menu planning. Harris and Wood (7) also recommend daily kitchen and counter records. Their forms include the same heading used by Mrs. Bryan besides space for free meals served and remarks on left-overs and popularity of items. West and Woods (22) state that menus should be filed and receipts should be priced at frequent intervals and yield should be checked. Mr. Wiles(23) also suggests these same types of daily kitchen records.

In a handbook for workers (21), the U. S. Department of Agriculture states that adequate records are valuable for the smooth operation of a lunchroom. The type, kind and number depend upon the size of the school

and the number of workers. The Department also suggests the filing of menus and order lists. To eliminate errors, food deliveries should be checked against the delivery slip and order list. It states that food inventories must be done at regular intervals as records are of little value unless they are kept up to date.

Another bulletin (20) of the Department says that knowing ones food costs is essential to serving adequate lunches. It also maintains that knowing the food cost is a necessity to efficient management. If school lunch money must be stretched, there are many facts about food costs which a manager will want to study.

J. O. Dahl (5) includes some records which could be modified to meet the needs of the school lunchroom. He lists the basic records for food control as those for sales recorded in detail, requisitions and purchases itemized daily and available for use. The daily reports on food cost should include the accumulated cost and sales from the beginning of the month. Dahl also points out that an inventory of food in the kitchen and small refrigerators is not taken into consideration in figuring daily food costs. Mr. McNamara (12), of Horvath and Horvath agrees with this policy. He says that the taking of such an inventory would be impractical as it does not vary greatly during the month. For the daily food cost,

(5) information must be available as to the cost of direct food purchases, cost of food issued from the storeroom, and the amount of sales. A portion sheet combined with an analysis of purchases aids in food control. This involves distributing food into logical groups and the analysis of sales into the same groups; but in most cases this would be too complicated for the small operation. Horwath and Toth (8) advocate this system of grouping food and sales for better food control. West and Woods (22) also suggest the daily food cost records should include the date, storeroom issues, direct purchases, total cost of food, income and the food cost per cent of sales. They maintain that the profit and loss statement is essential along with the daily food cost records for good business practices because this statement is based on actual figures of all incomes and expenses during the past month.

Cost control, Mr. Wiles (23) maintains, is through adequate and up-to-date records. The major factors include cost of personnel and food. Personnel is controlled through job analysis, and work schedules which include time requirements. Food is controlled through purchase inventories and kitchen records. Standard recipes are necessary to cost control as they mean uniform preparation and portions and also furnish a check on selling price.



A daily cash report is essential no matter how small the operation or how simple the accounting, states a series of articles in the Institutions Magazine. (9) Information may include cash receipts with register readings, petty cash payments and customer counts. The cash book is a columnar record and contains space for date, explanation, cash receipts and payments, food purchases, salaries and wages and other expenses. The petty cash voucher is the simplest type of receipt to use when cash payments are made. This can be very simple, requiring only the date, name of person payment is made to, explanation of payment, amount and signature by an authorized person. The daily cash reports suggested by Dahl (5) include the weather, day and date, and sales and customers for to-day and to-date. He also includes space for recording the sales and numbers to the same date last month and to the same date last year. West and Woods (22) recommend similar daily cashier's reports. In addition, they have the total receipts broken into currency, silver and checks. This is checked against the machine reading with a notation made as to the overage or shortage.

Mr. Wiles (23) states that if receipts are over \$100 per day a dual control of checkers and cashiers should be used. This amount of receipts warrants the use of a checking machine. If a checking machine cannot be obtained,

a reasonably accurate check can be secured through the report of portions sold. All cash should be deposited daily. The daily reports should be kept in the file for audit against the monthly report.

From the cash book and monthly inventory, Mrs. Bryan (4) says the profit and loss statement is prepared. To be of most value this should be interpreted in terms of service. Therefore, information as to the number of days of operation, daily average number of customers, total number of customers and average check should be included. The profit and loss statement of Harris and Wood (7) was so arranged as to make monthly comparisons convenient. The income and expense accounts are listed as in any regular statement with the month and per cent columns listed across the top of the page, therefore, several months may be included on one page.

Mr. Wiles (23) also maintains that a monthly profit and loss statement must be made. He says that under present conditions, out of each dollar of receipts if 58¢ is spent on food, 35¢ on labor, 6¢ on other expenses, a safety margin of 1¢ will be left. He does not say that he recommends this allocation but it is safe to assume that he does.

The time book, suggested by Mrs. Bryan (4) may serve the dual purpose of payroll record as well. The necessary information to include would be the worker's name, hours worked per day, total time, rate, gross amount of check, deductions and net amount of check. If it is desired, this sheet could be folded to hide all pertinent data. A space may then be added for the worker's signature. All payroll data would be on one record.

Radell (16) recommends the same records as Mrs. Bryan (4) and they follow essentially the same forms. She does advise the use of the voucher register. This serves as both a book of original entry and as a book of final entry, eliminating the use of a purchase journal and accounts payable ledger. This could be an advantage if a lunchroom kept a complete set of books.

If the food control is considered as one department of a school, the control account kept in the school's business office acts as a check on the accuracy of the system. (3) Only two accounts are needed in the general books, one for revenue and one for expense. (23)

As the size of the lunchroom operation grows, further records are recommended by Mrs. Bryan. (4) A perpetual inventory should be made up daily from purchase records and requisitions. A combination of purchase record and perpetual inventory may be preferred. An

imprest system may be established which would require a petty cash disbursement record and voucher. To replenish the fund, a report of expenses plus the vouchers should be submitted to an authorized person.

Mrs. Bryan recommends a daily food cost for the larger operation. It would give information for the to-day and to-date costs. A voucher check would be used in payment of all bills. If a voucher register were used in place of a purchase journal, the subsidiary ledger with creditors could be eliminated. A notice of contract should be given to companies from whom daily supplies are ordered. This would include the firm, telephone, item and specification, unit and price.

Mrs. Bryan also states that it would be advisable to make out a budget for the control of future operations. If a system were to keep a complete set of books the accounts in the general journal and ledger would be the same as those of the yearly balance sheet and monthly profit and loss statement. This profit and loss statement would include more expense items than that of a small operation.

## METHOD OF PROCEDURE

## A. ORGANIZATION OF STUDY

Personal interviews were used to obtain the information desired. An outline of accounting records as suggested by Mary de Garmo Bryan in The School Cafeteria was used as a basis for the interviews to be sure all necessary information was included.

Eight schools were studied. They were divided into four larger schools and four smaller schools. The larger schools are Detroit, Dearborn, Lansing, and T. L. Handy of Bay City. The smaller schools are East Lansing, Lake Odessa, Mason, and Williamston. Of the four larger schools all but one are operated with varying degrees of central control. The three with central control over their lunchrooms are Detroit, Dearborn, and Lansing. The school lunchrooms of Bay City have no central control, each being operated as an individual unit. T. L. Handy High School of Bay City is an example of this type of operation.

The four smaller lunchrooms studied are located in East Lansing, Lake Odessa, Mason, and Williamston. Of these four only two, East Lansing and Mason, have trained managers for their lunchrooms. The only lunchroom which does not meet the requirements of the National

School Lunch Act is the East Lansing Lunchroom. This lunchroom is reimbursed by Michigan State College because the manager's salary is paid by the College and college students prepare and serve the food. The high school students do not accept the plate lunch but it is possible for them to choose an adequate lunch from the selection offered.

Whenever printed forms were used, samples of these were secured for the study. The forms are inserted where they are discussed to make them accessible for reference. If no printed forms were used, a description and a sketch is used.

Following the description of the accounting procedures of each lunchroom, an evaluation of these procedures has been made. This evaluation aided in the developing of an adequate set of records which includes the minimum essentials for the small lunchroom.

## B. INTERVIEWS WITH SCHOOL PERSONNEL

### Detroit

The Detroit Public School Lunchroom Department is directly controlled by the Board of Education. The divisional Director of the Board of Education is in charge of the Budget and Lunchrooms. Directly responsible to him are three supervisors. They coordinate all lunchroom activities, central purchasing, menus, labor problems, training of student managers, and developing and testing of new recipes. Also one girl in the book-keeping department is on the lunchroom payroll. The elementary schools are separate from the intermediate and high schools. The elementary schools use practical people as managers\* in their lunchrooms while the other schools use trained managers and usually have student assistants besides.

There are a total of 115 lunchrooms, including 20 high and 19 intermediate schools. The numbers fed per day in each school vary from 100 to 3,000. Cass Technical High School, one of the largest, serves 3,000 per day and has three service lines.

-----  
\* They are women with the ability and skill to assume the responsibility of operating a school lunchroom. These practical managers may or may not have had some training in lunchroom management.



The Personnel Department is responsible for all workers employed in the lunchrooms. It maintains a substitute employee list for the lunchrooms to draw from.

A master menu is compiled, mimeographed and one copy kept on file in the central office. These are not duplicated within a three weeks period except for such popular items as hamburgers and frankfurts. There is a menu committee of two people composed of one of the three supervisors and lunchroom manager, which makes out the menus for the intermediate and high school lunchrooms. Elementary lunchroom menus are made by the elementary lunchroom supervisor.

The first record kept by the manager is her Daily Record of Lunchroom Operation on the following page. This includes total expenditures with food purchases broken into food classes; these are followed by columns for wages, salaries, equipment and repairs. This form also includes cash receipts, total number served and cost of employees' food. The total number served is further broken into the sub-totals for A lunches, C lunches and free meals.\* The counter people in each lunchroom are responsible for tallying the number of each of these three type lunches. At the end of the

-----  
\* Free meals are those served to indigent children and paid for by the Board of Education or some other Service Group.

MANAGER'S DAILY RECORD OF LUNCHROOM OPERATION  
FORM 1

-24-

SCHOOL \_\_\_\_\_ MANAGER \_\_\_\_\_ MONTH OF \_\_\_\_\_ 19\_\_

DATE	MEATS AND FISH	FRUITS AND VEGETABLES	BUTTER EGGS AND CHEESE	MILK	ICE CREAM	LUNCHROOM STORES CANNED GOODS GROCERIES	BREAD AND ROLLS	CRACKERS AND COOKIES	PIE	CANDY	OTHER FOOD	TOTAL FOOD PURCHASES	WAGES	SALARIES	LAUNDRY	EQUIPMENT L R S	EQUIPMENT DIRECT PURCHASE	REPAIRS	TOTAL EXPENDI- TURES	CASH RECEIPTS	BALANCE	TOTAL NUMBER SERVED	TYPE A OR TYPE B LUNCHES	TYPE C	FREE LUNCHES	COST OF EMPLOYEES' FOOD	EXPLANATION
1																											REQUISITION NUMBER
2																											1.
3																											2.
4																											3.
5																											4.
6																											5.
7																											6.
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28																											
29																											
30																											
31																											
TOTAL																											

the month the daily record is sent to the Business Office, tabulated and checked against the monthly operational summary (to be discussed later) and both are filed for auditing. This daily record is supported by a daily order book, requisitions, summaries of each commodity used, and daily and summary cash receipt records.

The Manager's Daily Order Book is ruled in pencil by her on  $8\frac{1}{2}$  by 11 inch notebook paper. It includes the following columns:

Manager's Daily Order Book Form 2						
Date:	Am't	Am't	Unit			Gr.
Vendor:	Ordered	Rec'd	Cost	Unit	Total	Total
Item:						

-----

She also has the following items listed in the lower left hand corner of the sheet:

Food Costs (direct purchases)  
Wages  
Salary  
Laundry  
Total Cost

On the reverse side these data are recorded:

Receipts	No. Served
Type A (number x .09)*	No. of employees
Type C (number x .02)**	Am't of employees meals
Free Lunches (number x .26)*	No. of teachers
Home Ec. Credit***	No. of free lunches
Total Income	
Total Expense (deduct)	Total work hours
Balance	Labor percentage

This daily order book is used for meals, fresh fruits and vegetables, milk, eggs and cheese, ice cream, crackers, and cookies, and bread. The elementary schools do not use this order book, since the practical managers are required to requisition everything from Central Stores.

For all other foods and supplies, two requisitions are used. The first one on the following page, is for supplies drawn from Central Stores. This is written in duplicate, one copy white and one blue. Both copies are sent to Stores. The order is filled and the blue

-----  
 \* Nine cents is the amount the State Agency (Superintendent of Public Instruction of the State of Michigan) reimburses the lunchroom for each type A lunch served. This reimbursement is paid by U.S.D.A. funds. Two cents is the amount of reimbursement received on all C lunches. Twenty six cents is the actual cost of meals served indigent Children and paid for by the Board of Education.

\*\* The Home Economics Department purchases all the food used in its food laboratories from the lunchroom.



copy is returned to the school where quantities received are checked against the copy. The white copy is forwarded to the accounting office where it is priced and the total recorded. The blue copy, after being checked by the manager, is signed by her and returned to Stores for their record. The second requisition form shown on the next page is used for all supplies, equipment and repairs. This follows the same route as the first requisition except the principal of the school signs it in the case of repairs.

The so-called statements page 29, which are really summaries of commodities purchases during the month from each vendor are made out by the manager monthly, sent to the Business Office, and checked with the vendors' statements. The vendors' statements are sent by the vendors to the Business Office. If the summaries and statements agree, a check is made out for the correct amount. In case they disagree a detailed check is necessary.

The individual school bookkeeper is responsible for all cash receipts and makes all deposits for the lunch-room involved. The elementary schools use cashiers only, while the intermediate and high schools use both food checkers and cashiers.

The daily cash receipt report used in the elementary schools is different from that used by the other two types

# REQUISITION FORM 3

BOARD OF EDUCATION  
OF THE  
CITY OF DETROIT

TYPE DATE 19 **N<sup>O</sup> 155652**  
ACCOUNTING DEPT. NO.

REFERRED TO \_\_\_\_\_ FOR \_\_\_\_\_ NO. CLASSES \_\_\_\_\_ NO. PUPILS \_\_\_\_\_ NO. TEACHERS \_\_\_\_\_  
SUBJECT \_\_\_\_\_

## NATURE OF REQUEST

(CONFINED DESCRIPTION TO THIS SPACE ONLY.)

COLUMNS FOR USE OF SCHOOL			COLUMNS FOR USE OF ACCOUNTING DEPT.			
CODE	QUANTITY ON HAND	QUANTITY WANTED	QUANTITY DELIVERED	UNIT COST	TOTAL COST	JOB NO.
			✓			

THE BOARD OF EDUCATION OF THE CITY OF DETROIT

# REQUISITION - LUNCHROOM STORES FORM 4

**M 9150**

DATE \_\_\_\_\_ 19 \_\_\_\_\_ ACCOUNTING DEPT. NO. \_\_\_\_\_

ARTICLE (CONFINED DESCRIPTION TO THIS SPACE ONLY)	COLUMNS FOR USE OF LUNCH ROOMS				FOR ACCOUNTING DEPT.	
	CODE	UNIT OF MEASURE	QUANTITY ON HAND	QUANTITY WANTED	QUANTITY DELIVERED	TOTAL COST
1.					✓	
2.						
18.						
19.						

DATE DELIVERED		APPROVED BY LUNCHROOM DEPT.		INVOICE NO.	
		SCHOOL		USE CODE	
		LUNCHROOM MANAGER		SCHOOL CODE	

ACTUAL SIZE 9x7 1/2"

100-100000

# REPORT OF THE COMMISSIONER OF THE GENERAL LAND OFFICE

Presented to the Senate and House of Representatives  
at their respective sessions in the year 1894

REPORT OF THE

COMMISSIONER OF THE  
GENERAL LAND OFFICE

FOR THE YEAR 1893

Board of Education  
City of Detroit

# Statement of Crackers and Cookies for Lunchrooms

FORM 5

Vendor \_\_\_\_\_ Month of \_\_\_\_\_ 19\_\_

DATE	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31

Board of Education  
City of Detroit

## Statement of Bread and Rolls for Lunchroom

FORM 6

Vendor	Unit	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	Totals

### Sandwich Bread:

Pullman, White	1 1/2 lb. Loaf																															
Pullman, White, Wheat Germ	1 1/2 lb. Loaf																															
Pullman, Whole Wheat	1 1/2 lb. Loaf																															
Whole Wheat, 100%	1 1/2 lb. Loaf																															
Rye, Hearth Bake	1 1/2 lb. Loaf																															
Pullman, Raisin Rye	1 1/2 lb. Loaf																															
Vienna Loaf	1 lb. Loaf																															

### Rolls:

Poppy Seed	16 1/4 oz. Doz.																															
New York Water	16 oz. Doz.																															
Twin Water	16 oz. Doz.																															
Parker House, Std.	16 oz. Doz.																															
Parker House, Bang.	16 oz. Doz.																															

Managers will list quantities of each product received in the columns provided for same opposite date of purchase and on the last day of each calendar month, sign and mail immediately to the Business Manager's office.  
I hereby certify that the quantities specified on this statement have been received and used in the lunch room at the \_\_\_\_\_ School.

Sign on this line \_\_\_\_\_

\_\_\_\_\_  
Lunchroom Manager

Date \_\_\_\_\_

SAMPLE of STATEMENTS

SIZE 8x7"

of lunchrooms. The elementary Lunchroom Daily report, on the following page, contains a great deal of information on portions sold, which gives a closer check on the cash receipts. The report on page 32 used by the other two types of lunchrooms is set up for a cash register control of receipts. This is turned in monthly to the Business Office and affords a close check on all daily cash receipts as it may be checked with bank deposits and with register readings as reported on the Managers's Daily Record of Operation.

On the Summary of Lunchroom Receipts, page 33, is a notation authorizing withdrawals for a Petty Cash Fund. The amount of this fund is \$20.00 and is withdrawn from the first day's receipts by the lunchroom manager. As she needs more money, she turns in the following form along with the bills and she receives more funds from cash receipts.

Petty Cash Form 7

School \_\_\_\_\_

Date \_\_\_\_\_

Total value of  
Attached Bills \$ \_\_\_\_\_

Plus Petty Cash bills  
In transit \$ \_\_\_\_\_

Plus Petty Cash on  
hand \$ \_\_\_\_\_

Equals Petty Cash  
Fund \$ \_\_\_\_\_

PLEASE ATTACH TO PETTY CASH BILLS

**BOARD OF EDUCATION  
CITY OF DETROIT  
Elementary Lunchroom Daily Report**

..... School

Date ..... Cash Receipts \$ .....

	No.	S. P.	AMOUNT	
Plate Lunches				
Salads				
Desserts				
Desserts				
Milk, plain				
Milk, chocolate				
Cookies				
Tea and Coffee				
Misc. Sales				
Total				
Deduct				
Free				
Sight-saving				
Total				
CASH FOOD SALES				

**CUSTOMERS**

Teachers .....  
Pupils .....  
**Total** .....

**SUMMARY**

**Cash Receipts** \$ .....

**Expenditures:**

Food Purchases \$ ..... %  
Pay Roll—Salary \$ ..... %  
Pay Roll—Wages \$ ..... %  
**Total** \$ .....

..... Manager

..... Principal

~~Form 282 4-11-12500-P~~

**FORM 8**



BOARD OF EDUCATION  
CITY OF DETROIT

*Lunchroom Daily Cash Register Report*

School

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Date \_\_\_\_\_ 19\_\_\_\_ Register Number \_\_\_\_\_  
Register Amount . . . . . \$ \_\_\_\_\_  
Cash . . . . . \$ \_\_\_\_\_  
Over or Under . . . . . \$ \_\_\_\_\_  
Other Cash . . . . . \$ \_\_\_\_\_

Register Bank \$ \_\_\_\_\_

Customers \_\_\_\_\_

I hereby certify that the above is correct.

\_\_\_\_\_ Checker

\_\_\_\_\_ Cashier

\_\_\_\_\_ Manager

---

---

To be made in duplicate, original to bookkeeper with cash.  
Duplicate retained by manager. Make separate report for each  
register.





This form is made out in triplicate: one for the Business Office, one for the school bookkeeper, and one is retained by the manager.

No records of bank deposits were available as these are consecutively numbered and kept by the bookkeeper only.

The next record is the Lunchroom Inventory as shown on page 36. This is a physical inventory taken at the end of each month. It is the opinion of lunchroom administrators in the Detroit Schools as well as in the other schools interviewed that it is too time consuming and inconvenient to have the storeroom locked and to use a perpetual inventory system. They perhaps fail to realize that a locked storeroom does not require that a perpetual inventory be kept. This writer is of the opinion that while probably a perpetual inventory is too time consuming for most of them, an unlocked storeroom results in food losses. The keeping of a perpetual inventory, with food issued on requisitions only, is expensive because it would involve another full time person on the payroll in many cases. Some of the managers stated that otherwise they would be constantly interrupted to unlock the storeroom. This could be avoided by having the cooks make out a request for all supplies needed from the storeroom for the following day. In the morning of

the day the supplies were to be used, they could all be issued at one time. In most cases employees are few in number and the manager's desk is located near the storeroom. In that case, possibly the manager does have some control over goods taken from the storeroom. Human nature being what it is, experience has shown that employees who are honest as far as money is concerned may have no scruples whatever about taking food and supplies. The managers have a responsibility in keeping the temptation to do so at a minimum.

The Employees' Working Schedule and Employees' Time Sheet on page 37 are self-explanatory. The working schedule is made out by the manager while the employee fills in his or her own time. The manager checks this daily. All employees sign in and out in uniform. The elementary lunchrooms turn their time in once a month to the Payroll Department, while the other lunchrooms turn theirs in weekly. A Time Record for Substitutes, page 38, is furnished by the Personnel Department. The column headed "Released" (with the word "checked" under it) was inserted to be sure that the Department was notified when a substitute was no longer employed. There is space for comments as to type of work done and if he or she would be desirable as a full time employee.



# Lunchroom Inventory

## FORM 11

-36-

Date \_\_\_\_\_ 194 \_\_\_\_\_

School \_\_\_\_\_

Quantity on Hand	Article	Unit Cost	Total Cost	Quantity on Hand	Article	Unit Cost	Total Cost
LUNCHROOM—STORES—ITEMS							
	Ammonia, 16 oz. bottle				Gelatin, plain, 1 lb. can		
	Apples, quartered, No. 10				Gelatin, assorted		
	Applesauce, No. 10				Gelatin, cherry		
	Apricots, No. 2½				Gelatin, lemon		
	Apricots, No. 10				Gelatin, lime		
	Apricots, dry, 25 lb. box				Gelatin, orange		
	Apricots, dry, 5 lb. bag				Gelatin, raspberry		
	Asparagus soup cuts, No. 10				Gelatin, strawberry		
	Asparagus Tips, No. 1				Ginger, ground, 4 oz.		
	Baking Powder, 5 lb. tin				Grapefruit, No. 5		
	Baking Soda, ½ lb. pkg.				Grape Juice, 1 gal.		
	Bay Leaves, pkg.				Honey, 5 lb.		
	Beans, green cut, No. 10				Jam, strawberry, No. 10 can		
	Beans, green, whole, No. 10				Jelly, apple, 5 lb. tin		
	Beans, baked with pork, No. 10				Jelly, mint, 5 lb. tin		
	Beans, baked without pork, No. 10				Kraut, No. 10		
	Beans, red kidney, No. 10				Lye, 13 oz. can		
	Bean Sprouts, No. 2½				Macaroni, 20 lb.		
	Beans, wax cut, No. 10				Marshmallows, 5 lb. tin		
	Beans, red kidney, dry				Matches, safety, 10 to pkg.		
	Beans, lima, dry				Milk, evaporated		
	Beans, navy, dry				Molasses		
	Beets, whole, No. 10				Mustard, dry, 1 lb.		
	Bon Ami, 8 oz. bar				Mustard, prepared, 1 gal.		
	Bouillon Cubes, 100 to tin				Noodles, 20 lb. box		
	Bran, 16 oz.				Nutmeg, 4 oz.		
	Brillo, hotel				Nutmeats, almonds		
	Capers, 1 pt. jar				Nutmeats, peanuts		
	Carrots, No. 10				Nutmeats, pecans		
	Catsup, 1 gal.				Oats, rolled, pkg.		
	Celery Salt, 8 oz. can				Oil, salad, 1 qt.		
	Cheesecloth, 60 yd. bolt				Oil, salad, 5 gal.		
	Cherries, green, 28 oz.				Olives, Queen, medium, 1 gal.		
	Cherries, red, whole, 28 oz.				Olives, stuffed, 1 qt.		
	Cherries, Maraschino, 1 gal.				Olives, stuffed, 1 gal.		
	Cherries, red, pitted, No. 2				Paper, check, National, 5 rolls to pkg.		
	Cherries, red, pitted, No. 10				Paper, detail, National, 10 rolls to pkg.		
	Cherries, Royal Anne, No. 2½				Paper, detail, 5 to pkg.		
	Chili Powder, 16 oz.				Paper, check, 6 to pkg.		
	Chili Sauce, 12 oz.				Paper cracker bags, 1 M		
	Chili Sauce, 1 gal.				Paper sandwich bags, 1 M		
	Chore Boy Mitts				Paper butter chips, 1 M		
	Cinnamon, 4 oz.				Paper ice cream dishes, 1 M		
	Cleaning Cloths				Paper napkins, crepe, 10 M to bale		
	Cleanser, kitchen, 14 oz. can				Paper napkins, banquet, 1 M to bale		
	Cleanser, liquid, qt. bottle				Paprika		
	Cloves, ground, 4 oz.				Peaches, halves, No. 2½		
	Cloves, whole, 1 lb.				Peaches, halves, No. 10		
	Cocoa, 5 lb. tin				Peaches, sliced, No. 2½		
	Cocoanut, 1 lb. pkg.				Peaches, sliced, No. 10		
	Coffee, 1 lb. pkg.				Peanut Butter, 5 lb. pail		
	Coffee Cloths				Pears, No. 2½		
	Corn, No. 10				Pears, No. 10		
	Cornmeal, 5 lb. bag				Peas, No. 2		
	Cornstarch				Peas, No. 10		
	Dates, pkg.				Peas, green, split		
	Dishcloths				Peas, yellow, split		
	Dishwashing Compound, 100 lb.				Pepper, black, 1 lb.		
	Draino				Pepper, white, 1 lb.		
	Envelopes				Pickles, dill, 1 gal.		
	Extract, lemon, ¼ pt.				Pickles, sweet		
	Extract, vanilla, 1 pt.				Pimientos, 7 oz.		
	Figs, No. 2½				Pineapple, sliced, No. 2		
	Flour, graham, 5 lb.				Pineapple, sliced, No. 10		
	Flour, white, 24½ lb.				Pineapple, crushed, No. 10		
	Flour, whole wheat, 5 lb.				Pineapple, tidbits, No. 10		
	Fly Spray, 1 qt.				Polish, stove		
	Fly Spray Gun				Prunes, dry, 25 lb. box		
					Prunes, dry, 5 lb. bag		

1. The first part of the report is a general introduction to the project. It describes the purpose of the study and the objectives that were set at the beginning.

2. The second part of the report is a detailed description of the methodology used in the study. This includes information about the data collection methods, the sample size, and the statistical tests that were used to analyze the data.

3. The third part of the report is a presentation of the results of the study. This section includes tables and graphs that show the data that was collected and the conclusions that were drawn from the analysis.

4. The fourth part of the report is a discussion of the results and their implications. This section discusses the strengths and weaknesses of the study and provides suggestions for future research.

5. The final part of the report is a conclusion that summarizes the main findings of the study and provides a final statement about the project.

The purpose of this study was to investigate the relationship between the variables X and Y. The objectives of the study were to determine the strength of the relationship and to identify the factors that influence it.

The methodology used in this study was a quantitative approach. Data was collected from a sample of 100 individuals using a structured questionnaire. The data was then analyzed using statistical software to determine the correlation between the variables.

The results of the study showed a positive correlation between X and Y. This suggests that as X increases, Y also tends to increase. The strength of the relationship was moderate, with a correlation coefficient of 0.5.

The discussion of the results highlights the importance of the relationship between X and Y. It suggests that understanding the factors that influence X can help in predicting Y. The study also identifies some limitations, such as the use of a self-reported questionnaire, and suggests areas for future research.

In conclusion, the study found a positive relationship between X and Y. This finding has implications for the field of research and provides a basis for further investigation.

-36a-  
School

194

School

[illegible]

List of names	
Name	Address
John Smith	123 Main St
Jane Doe	456 Elm St
Robert Brown	789 Oak St
Mary White	101 Pine St
James Green	202 Cedar St
Elizabeth Black	303 Birch St
William Gray	404 Walnut St
Ann Miller	505 Spruce St
Thomas Hall	606 Ash St
Patricia King	707 Hickory St
Charles Lee	808 Sycamore St
Barbara Scott	909 Dogwood St
Richard Adams	1010 Magnolia St
Susan Baker	1111 Redwood St
David Wilson	1212 Cypress St
Linda Moore	1313 Juniper St
Michael Taylor	1414 Fir St
Kimberly Evans	1515 Willow St
Christopher Hill	1616 Cottonwood St
Nancy Nelson	1717 Alder St
Gregory Parker	1818 Basswood St
Heather Reed	1919 Boxwood St
Andrew Ross	2020 Laurel St
Stephanie Young	2121 Hawthorn St
Jonathan King	2222 Yew St
Rebecca Wright	2323 Mulberry St
Benjamin Lopez	2424 Elder St
Christina Hill	2525 Rose St
Timothy Green	2626 Violet St
Angela Scott	2727 Iris St
Robert Adams	2828 Dandelion St
Michelle Baker	2929 Pansy St
Kevin Wilson	3030 Tulip St
Deborah Moore	3131 Poppy St
Joseph Taylor	3232 Marigold St
Kimberly Evans	3333 Zinnia St
Christopher Hill	3434 Sunflower St
Nancy Nelson	3535 Begonia St
Gregory Parker	3636 Petunia St
Heather Reed	3737 Geranium St
Andrew Ross	3838 Fuchsia St
Stephanie Young	3939 Camellia St
Jonathan King	4040 Hydrangea St
Rebecca Wright	4141 Lilac St
Benjamin Lopez	4242 Jasmine St
Christina Hill	4343 Peony St
Timothy Green	4444 Phlox St
Angela Scott	4545 Aster St
Robert Adams	4646 Gladiolus St
Michelle Baker	4747 Iris St
Kevin Wilson	4848 Narcissus St
Deborah Moore	4949 Ranunculus St
Joseph Taylor	5050 Anemone St
Kimberly Evans	5151 Delphinium St
Christopher Hill	5252 Foxglove St
Nancy Nelson	5353 Impatiens St
Gregory Parker	5454 Lobelia St
Heather Reed	5555 Monarda St
Andrew Ross	5656 Salvia St
Stephanie Young	5757 Scilla St
Jonathan King	5858 Thymus St
Rebecca Wright	5959 Verbena St
Benjamin Lopez	6060 Zinnia St

**DETROIT PUBLIC SCHOOLS  
DEPARTMENT OF SCHOOL LUNCHROOMS  
EMPLOYEES' TIME SHEET  
FORM 13**

COL \_\_\_\_\_ WEEK ENDING \_\_\_\_\_

Name	Monday		Tuesday		Wednesday		Thursday		Friday	
	In	Out	In	Out	In	Out	In	Out	In	Out

**EMPLOYEES' WORKING SCHEDULE  
FORM 12**

COL \_\_\_\_\_ Date \_\_\_\_\_ 19\_\_

Name	Time Schedule	Hours Paid	Daily Payroll		Job	Address
Cook		8 hrs.				
Cook		8 hrs.				
Cook, vegetables		8 hrs.				
Cook, salads		8 hrs.				
Cook, combination		8 hrs.				
General Employees						

Total Hours Worked =  
Total Daily Wages =  
Assistant Manager's Salary  
Manager's Salary  
Total Daily Salary =  
Total Payroll =


Average Daily Customers \_\_\_\_\_  
Average Type A or B Meals \_\_\_\_\_  
Average Total Daily Income \_\_\_\_\_

\_\_\_\_\_ Manager



**TIME RECORD—SUBSTITUTE NON-TEACHING EMPLOYEES  
FORM 14**

- [illegible]

~~FBI MEMPHIS - 6-11-68~~

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-39-

**BOARD OF EDUCATION**  
**CITY OF DETROIT**  
**SUMMARY OF LUNCHROOM OPERATION**  
**FORM 15**

\_\_\_\_\_ School

Month of \_\_\_\_\_ 194 \_\_\_\_\_

**Income:**

Accounts Receivable:

1. \_\_\_\_\_  
2. \_\_\_\_\_  
3. \_\_\_\_\_  
4. \_\_\_\_\_

Cash Receipts \_\_\_\_\_

Total Income \_\_\_\_\_

**Food Cost:**

Inventory \_\_\_\_\_

Purchases \_\_\_\_\_

Total \_\_\_\_\_

Less Inventory \_\_\_\_\_

Cost of Food \_\_\_\_\_

Per cent of Total Income \_\_\_\_\_%

**Payroll Cost:**

Wages \_\_\_\_\_

Salaries \_\_\_\_\_

Total Payroll Cost \_\_\_\_\_

Per cent of Total Income \_\_\_\_\_%

**Other Expenses:**

Laundry \_\_\_\_\_

Small Equipment \_\_\_\_\_

Repairs \_\_\_\_\_

Telephone \_\_\_\_\_

Gas \_\_\_\_\_

Compensation \_\_\_\_\_

~~Overhead~~ \_\_\_\_\_

Total Other Expense \_\_\_\_\_

**Total Operating Expense** \_\_\_\_\_

Balance or Deficit for Month \_\_\_\_\_

Balance or Deficit to Date \_\_\_\_\_

**Reserve Expenditures**

New Equipment \_\_\_\_\_

Alterations \_\_\_\_\_

Total \_\_\_\_\_

Number Type A Lunches Served \_\_\_\_\_

Number Type B Lunches Served \_\_\_\_\_

Number Type C Lunches Served \_\_\_\_\_

Number Other Lunches Served \_\_\_\_\_

Total Lunches Served \_\_\_\_\_

Number Days of Operation \_\_\_\_\_

Average Served per Day \_\_\_\_\_

School Enrollment \_\_\_\_\_

% of School Enrollment Served \_\_\_\_\_

Signed \_\_\_\_\_

Principal

The daily record of operation and the inventory are used to compile the Summary of Lunchroom Operation found on page 39. This is a monthly profit and loss statement. Accounts Receivable include income from Type A and C lunches, free lunches and sales to the Home Economics Department. Cash receipts represent the amount of sales for the month. Under Reserve Expenditures, the aim is to build up a reserve for new equipment and alterations. If a lunchroom is unable to do this, the Board of Education furnishes these items.

In the Detroit Schools, the food cost percentage runs about 60 per cent. If free foods\* are included, the food cost percentage then drops to 45-50 per cent. Labor is 30 per cent and the other expenses about 10 per cent.

The Detroit lunchrooms have standardized their recipes and have had them bound into book form. The recipes include amounts in both weight and measure, procedure and yield. A raw food cost is done on all basic recipes and is kept in a small loose-leaf notebook. This is divided into food sections in the same fashion as the recipe book.

-----  
\* Surplus commodities issued by the U. S. Department of Agriculture to the school lunchrooms at no charge to them.

The Business Manager's Office also compiles a statement of the total operation for a month comparing the present year's operation with the previous year's operation for the same period.

A sample of this statement follows:

Comparative Statement			
		Month	
No. of Days		Income	
		1948	1949
Income			
Expenses			
Supplies			
Payroll			
Other			
Total Number Served			
Number Indigents			
Paying Customers			
Operating Statistics			
Average Receipts Per Customer			
Average Cost per customer			
Supplies			
Payrolls			
Other			
Total			
Balance			
Average Receipt per paying customer.			

Form 16

The unit cost of supplies, labor and other expense is prepared and based on the "lunch served" as the service unit in this study. When these unit costs are compared with the per meal income, the trend of operation can be determined and any adjustments needed can be made.

The Business Manager's Office also fills out the claim for reimbursement as required under the National School Lunch Act. This is routed through the County Superintendent's Office to the State Director of School Lunches.

## Dearborn

The Dearborn School Lunchrooms include fifteen cafeterias plus several milk stations. In the first eight months of 1948-49 operation, a total of 214,000 people were fed in the cafeterias.

The lunchrooms are under the Business Manager of the Dearborn Board of Education. Each cafeteria has its own manager but there is no supervisor of lunchroom operations. (The system is being reorganized and they will then have a supervisor.)

A master menu pattern is made up by a menu committee. This committee consists of one or two principals, a teacher, the school nurse, and a cafeteria manager. Each manager is allowed certain latitudes within this pattern to meet the food preferences of her clientele.

Each manager writes requisitions on the Central Stores Department for all food, supplies, and equipment. If orders are telephoned in, they must be covered by a requisition which is merely a confirmation.

The Purchase Order, page 46, is the means by which material or services desired on special requisitions may be secured from the vendor or other individuals. It serves also as a receipt for materials received. The special requisition, shown on page 47, is the basis for

the purchase order. The purchase order is made up in the Business Office and each set consists of six sheets; one blue, one orange, one yellow, and three white. The original copy of the purchase order goes to the vendor. The orange copy is retained in the Business Office. It is filed numerically and used in making payments. The blue, yellow and two white copies are forwarded to the Receiving Room and are used for delivery purposes. The white is retained by the school, the yellow is signed and returned to Stores, and the blue and white copies are used in checking payments by the invoice clerk.

The Dearborn Public School has an Invoice, which follows on page 43, set up to aid the managers in ordering perishable supplies which are not included in their list of approved materials. These supplies are then ordered on the special requisition. The Special Requisition and Purchase Memorandum\*, page 47, is made out in triplicate. The manager retains the third copy. The other two copies are forwarded to the principal and/or department head for approval, and then sent to the Business Office. These are then checked against budget appropriations. If a purchase is to be made, both copies are forwarded to the Purchasing Agent who fills in all information and returns them to the Business

-----  
\* Its full title.

Office. After final approval, they go to the purchase order clerk; the original being filed by the vendor and the second copy, numerically.

The Requisition for Supplies, following on page 49, is used to request all approved materials. It is made out in quadruplicate: one blue, one white, one yellow, and one orange, and originates in the sub-stock room.\* The fourth copy is retained by the person making out the requisition. The other three copies are sent to the Business Office. After approval, they are sent to the Stock Record Clerk for posting. The blue copy is retained here; the white and yellow copies are sent to the Receiving Room to be filled. The yellow copy is left with the goods delivered while the white copy is signed and returned.

The Stock Purchases and Receipt Card, page 52, is made up from purchase orders in the Business Office. When the material has been received, the stock clerk records the date, quantity actually received, and indicates any change in price on this card.

The Stock Disbursement Card, page 52, is used to maintain at all times a book inventory of all stock item. Entries are made on this form for receipts from purchase orders, and for disbursements from approved requisitions and delivery tickets.

-----  
\* Stock room of the individual lunchroom.

NET AMOUNT



## FORM 18

# PURCHASE MEMORANDUM

APPROVED \_\_\_\_\_ PURCHASED BY \_\_\_\_\_ PUR. AGENT \_\_\_\_\_  
 \_\_\_\_\_ BUS. MGR \_\_\_\_\_  
 \_\_\_\_\_ DEPT. CHAIRMAN \_\_\_\_\_  
 \_\_\_\_\_ SUPT. \_\_\_\_\_  
 \_\_\_\_\_ 12 02 03 (M) \_\_\_\_\_

# FORM 19

## INVOICE

ORDER NO. ....

Cafeteria ☐  
Homemaking ☐

### DEARBORN PUBLIC SCHOOLS

-48-

SCHOOL

Purchased From ..... Date .....

Quantity		Price	Total	Quantity		Price	Total
<b>MEATS</b>							
	<b>BEEF</b>				ONIONS - GREEN		1
	DRIED BEEF lb				PARSNIPS		
	BEEF ROAST NO. 1 lb				PEPPERS - GREEN		
	ROUND STEAK NO. 1 lb				POTATOES - NO. 1		
	SURLOIN STEAK NO. 1 lb				POTATOES - SWEET		
	SOUP MEAT lb				RAISINS		
	HAMBURGER lb				SPINACH - FRESH		
	LIVER lb				SQUASH		
	VEAL lb				TOMATOES		
	<b>PORK</b>				<b>FRUITS</b>		
	BACON lb				APPLES		
	BOTTED HAM				BANANAS		
	CURED HAM				CANTALOUPE		
	PORK ROAST				ORANGES		
	PORK CHOPS				MELONS		
	SALT PORK				PEACHES		
	PORK SAUSAGE				PEARS		
	SPARE RIBS						
	BOLOGNA						
	<b>LAMB</b>				<b>DAIRY PRODUCTS</b>		
	CHOPS				COTTAGE CHEESE		
	ROAST				PASTURE BUTTER		
	<b>FRESH VEGETABLES</b>				LOW FAT BUTTER		
	ASPARAGUS				EGGS		
	BEANS - GREEN				OLIO		
	BEEFS				PEPPER		
	CARROTS - BLUE				<b>BREAD</b>		
	CARROTS - ORANGE				RYE		
	CUCUMBERS				WHITE		
	EGGS				WHEAT WATERS		
	PEACHES				WHEAT ROLLS		
	POTATOES				WHEAT CRACKERS		
	ONIONS - DRY						

Date

Total Cost

Received By



Date \_\_\_\_\_ 19\_\_





An annual inventory is taken of the general stockroom and a journal entry is made to reconcile the difference between the book and physical inventory. A monthly inventory is taken in each sub-stockroom. It is checked periodically by someone from the Business Office.

The Cafeteria Sales Report, page 53, gives the amount of daily sales for a week's period. It is made out by the manager. This report also gives the register readings which serves as a check on the accuracy of the person making change. The original and duplicate copies are forwarded to the Business Office at the end of each week, for which a receipt is issued to the school in total at the end of each month. The duplicate copy is marked by the Cafeteria Manager with a notation as to the "over" and "short" cash and is then returned to the school clerk. The original is retained in the Business Office and is used to accumulate the necessary information for the report furnished the National School Lunch Act each month. It is then filed by school. The third copy is retained by the school clerk.

All receipts are deposited by the school clerk. Four deposit slips are made out: the clerk retains one and forwards two to the bank. The bank retains one and forwards one to the Business Office and the school clerk also forwards one to the Business Office.

The time card, page 54, is the basis for all payrolls. These are approved by the supervisor and turned over to the payroll clerk.

A monthly profit and loss statement and a cumulative monthly statement to date is made in chart form. This chart is set up lengthwise on  $8\frac{1}{2}$  by 11 inch paper, i.e. column headings are placed across the length of the page. The schools are listed down the left-hand side of the paper. There are eleven other headings: Sales, Food, Salaries, Gas, Laundry, Miscellaneous Operations, Sick Leave, Operating Profit or Loss, Non-operating Expense, Overhead Expense, Net Profit or Loss.

The cafeteria operations are controlled by the Cafeteria Revolving Account in the General Ledger.



# Dearborn Board of Education

## CAFETERIA SALES FORM 23

SCHOOL \_\_\_\_\_

Period Ending \_\_\_\_\_

	Date	No. Free Lunches	Adult Milk	Cash Adult Lunches	No. of Tickets	Ticket Amounts	Cash Sales	Total Sales
Monday								-----
Tuesday								-----
Wednesday								-----
Thursday								-----
Friday								-----
Totals								-----

Present Register Reading \_\_\_\_\_

Previous Register Reading \_\_\_\_\_

Registered Sales \_\_\_\_\_

Over Cash \_\_\_\_\_

Short Cash \_\_\_\_\_

Miscellaneous Sales \_\_\_\_\_

Total Sales for Period \_\_\_\_\_

Give details of Miscellaneous Sales:

-----

-----

-----

-----

-----

Check

Send original and duplicate copies to Business Office.  
Triplicate copy to be retained in school.

**REVERSE SIDE : LOWER SECTION**

I certify that the above is a true and correct record of my time for this pay period.

## Retire

## Lansing

The Lansing school lunchrooms are operated under the direction of the Board of Education. This program includes two senior, three junior high and three grade schools. An average of 2300 is fed daily in the total program.

Each lunchroom has its own manager. Miss Zachariah, the Director of Home Economics, is employed by the Board of Education as supervisor of Homemaking, which includes the cafeterias, since all of the managers do some teaching. Miss Zachariah does the planning of the lunchroom activities and some buying.\* A greater percentage of buying is done by individual managers as there is neither space nor trucking facilities for a central stores. Each manager plans her own menus, work schedules, ordering of food and keeps all her own records, and also teaches several classes. These classes, for the most part, deal with the practical side of cafeteria work.

All orders for meats, perishables, dairy products, and breads are placed by telephone. No permanent records are kept of these orders. A Purchase Order, as shown, is used for staples and canned goods.

-----  
\* Canned goods, chiefly.

# Purchase Order

Date \_\_\_\_\_

Name of Cafeteria \_\_\_\_\_

Purchased from \_\_\_\_\_

AMOUNT	DESCRIPTION	UNIT PRICE	TOTAL
--------	-------------	------------	-------

Paid by Check No. \_\_\_\_\_ Signed \_\_\_\_\_

Form 25

Each manager pays her own lunchroom bills; the grocery bill is paid every two weeks and all other bills once a month. These are then filed according to vendors after the date paid and check number have been recorded on the statement. They also use a Petty Cash Voucher, which follows, for all payments made by cash. As the Lansing schools buy most of their fresh fruits and vegetables in season, from local truckers, these are used a great deal.

---

---

Public Schools of Lansing, Michigan  
Petty Cash Voucher

Date \_\_\_\_\_ 194\_

Received of FRENCH CAFETERIA

By \_\_\_\_\_  
Name of Company or Person

For \_\_\_\_\_

Signed \_\_\_\_\_

---

---

Form 26

In the cafeteria, a checking machine is used on the food line. Student help is employed for these jobs and one student does both the checking and cashing. There is a separate ice cream and milk bar and a cash box is used here. The manager keeps a record of all employees' meals in a small spiral notebook. On the checking machine tape one check (✓) at the side of a meal means "teacher", while two check (✓✓) is a "teacher with milk". As the schools are not reimbursed for teacher meals some means for their identification is necessary. The Daily Plate Meal Report, on the following page, is used to record the number of Type A and C lunches sold. The cashiers make out the Cafeteria Cashier's Report, as shown, which is checked by the manager.

---

---

Walter French Junior High  
Cafeteria Cashier's Report

Date \_\_\_\_\_

Today's Register No. \_\_\_\_\_

Cash Taken in \_\_\_\_\_

Error \_\_\_\_\_

No. of meals served \_\_\_\_\_

---

---

Form 27

The manager is responsible for the lunchroom receipts and makes her own deposits once a week using regular bank deposit slips.

The lunchrooms handle their own personnel work while the Board pays for all labor. The lunchroom reimburses the Board for this amount once a month. A Daily Time Record, page 61, is kept on each employee and is self-explanatory.

All of these records furnish the necessary information used in compiling the only journal kept by the lunchrooms. This is on regular twelve column journal paper and the headings are as follows: Date, Description, Check, Check Number, Labor, Food, and Miscellaneous.

Cafeteria Daily Plate Meal Report

Month of \_\_\_\_\_ Signature \_\_\_\_\_

	Type A	Type A	Type A		Total
Date	Sold	Student Help	Free	Type C	Milk

Totals

Make 2 copies. Please send original each month with U.S.D.A. File carbon. Total bottles purchased should be less than bottles served.

Form 28

INVENTORY \_\_\_\_\_ 19 Folio \_\_\_\_\_

Sheet No. \_\_\_\_\_ Priced by \_\_\_\_\_

Department \_\_\_\_\_

Called by \_\_\_\_\_ Extended by \_\_\_\_\_

Location \_\_\_\_\_

Entered by \_\_\_\_\_ Examined by \_\_\_\_\_

Item No. Description Quantity Unit Price Unit Extensions


Form 29

A physical inventory is taken once a month on an Inventory form which follows on page 59. In Walter French Junior High, the storeroom is used in setting up desserts and therefore no attempt is made to keep it locked.

The Journal, Inventory and Meal Report are used to compile the monthly Report of Operations on page 62 for the Board of Education. As detailed instruction is given on how this is to be done, no further explanation is necessary.

There is a yearly summary statement given to the Board of Education. This consists of the total receipts\*, total disbursements for labor, food and miscellaneous items, balance returned to the Board at the end of the year and accounts receivable.

Forms for the claim for reimbursement as required by the National School Lunch Act are also filed. These are made out by the central lunchroom office and then sent to the State Director of School Lunches after it has been routed through the County Superintendent's Office.

-----  
\* Less a \$75.00 loan at the beginning of the school year. This loan is used to buy supplies before the lunchroom opens.



1.	Accounts Receivable .....	_____
	(a).....	_____
	(b).....	_____
	(c).....	_____
	(d).....	_____
2.	Cash received during month .....	_____
3.	Inventory at end of month .....	_____
4.	Total unpaid bills at beginning of month (4a, 4b, 4c).....	_____
	(a) Board of Education.....	_____
	(b) Food only .....	_____
	(c) Others (Misc. expenses) .....	_____
5.	Add 1, 2, 3, and 4 .....	_____
6.	Accounts rec. at beginning of month .....	_____
7.	Inventory at beginning of month .....	_____
8.	Cash disbursed for labor (8a plus 8b) .....	_____
	(a) Board of Education .....	_____
	(b) By cafeteria manager .....	_____
9.	Cash disbursed for food .....	_____
10.	Cash disbursed for misc. expenses .....	_____
11.	Unpaid bills at the end of month (11a, 11b, 11c).....	_____
	(a) Board of Education .....	_____
	(Labor and expenses)	_____
	(b) Food only .....	_____
	(c) Other (misc. expenses) .....	_____
12.	Add 6, 7, 8, 9, 10 and 11 .....	_____
13.	Subtract 12 from 5 (profit for month) .....	_____
14.	Add 1 and 2 .....	_____
15.	14 - 6 (Total sales) .....	_____
16.	Add 7, 9, and 11(b).....	_____
17.	Add 3 and 4(b).....	_____
18.	Subtract 17 from 16 (cost of food sold) .....	_____
19.	Subtract 18 from 15 (gross profit) .....	_____
20.	Add 8(a), 8(b), and 11(a); Subtract 4(a) from this total (labor)..	_____
21.	Add 10 and 11(c); subtract 4(c) from this total (expenses).....	_____
22.	Add 20 and 21.....	_____
23.	Subtract 22 from 19 (net profit must agree with 13).....	_____
*****		
Number of meals sold.....	_____	Accumulated profit or loss
Number of meals furnished.....	_____	at the end of last month
Number of free meals.....	_____	(Current Year).....
TOTAL meals served.....	_____	Add current
		month's profit.....
		TOTAL...
Board of Education balance, last July 1st .....	_____	
Cash on hand and in bank at close of current month .....	_____	
Number of serving days in month .....	_____	

\_\_\_\_\_  
 Cafeteria Manager

\_\_\_\_\_  
 Principal

(Send original and two copies to the Board of Education before the 15th of month following report.)

T. L. Handy, Bay City

The T. L. Handy High School of Bay City has an enrollment of 1300. Although the manager was not able to give a count of the total number served daily in the cafeteria, an average of 100 Type A lunches is served and the average daily income is between \$70 and \$80.\*

The school cafeteria is managed by a practical woman. She makes out the menus, work schedules, payroll, food orders, trains employees and reworks home recipes for quantity use. There are two cooks besides the manager, a full time cashier and student help. The cafeteria line is open only at lunch time. There is also a separate Dairy Bar (milk and ice cream) which is open until 4:30. After the lunch period the regular cashier works here.

The menus are made out by the manager and a record of all Type A meals served is kept on file. After the menus are made out, the meat, fruit and vegetable orders are placed, the manager doing the shopping on Friday afternoon for the following week's menus. Canned goods and staples are purchased through salesmen. Ice cream, bread and milk orders are placed with the truck drivers. All purchases are checked upon delivery to the school

-----  
\* An estimate of the count was requested but only an income estimate was given.

storeroom. The bills are checked and totaled monthly by the manager and turned into the school's business office. If the bills and statements agree, they are then paid by check.

A physical inventory of food is taken once a year at the end of the school year. An equipment record is made up once a year and includes the count, description, condition, price, and size of the article.

The time book, a loose leaf notebook, is kept by the manager. She records the presence or absence of the employees and gives them their total scheduled time as their hours worked. The cashier is paid out of the Dairy Bar receipts while all other employees are paid from food receipts. The time book is the only personnel record kept.

One operator takes care of the checking machine and also cashes. A student checks and cashes at the Dairy Bar while the cafeteria service line is open. The meals on the machine tape for the cafeteria line are marked as follows: S=Type A lunches, M=Type C lunches, A=Adult lunches. The number of bottles of milk sold at the Dairy Bar is recorded in the kitchen.\* All of the manager's records are kept in a two-ring loose leaf notebook. In this notebook a record of cash receipts by the month is

-----  
\* Issues - returns =milk sold.

recorded. The headings are as follows:

---

---

Cash Receipts				
Date	Cafeteria	Dairy Bar	After School	Specials Milk

---

Size: 8 $\frac{1}{2}$  x 11

---

Total:

---

---

Form 32

Cafeteria, Dairy Bar, and After School are the headings for the actual cash taken in. With the full time cashier, cash receipts and machine readings were said to balance always.\* Specials represent the actual count of Type A lunches sold. This figure is taken from the machine tape. Milk means Type C lunches. Specials plus adult lunches subtracted from total milk sold equals Type C lunches sold at the lunch period. The cashier and manager check the cash receipts. The receipts are turned into the school office and are deposited at the bank once a week.

The manager makes up a monthly type of profit and loss statement for the school office from which is made the claim for reimbursement required by the National School Lunch Act. This statement is in two parts.

---

\* Most unusual.

---



---

Part I                      Monthly Statement for Dairy Bar

---

	Date
Vendors	Amount of Bills

Total:  
Add:

Help

Income  
Less: Expense  
Profit

---



---

Part II                      Monthly Statement for Cafeteria

---

Total Food Bills		Total Other Bills	
Vendors	Amount	Replacement	
		Garbage	
		Laundry	
		Ice	

Total:

Help

Total of All Expense  
Total Income  
Profit or Loss:

Cash Receipts  
Add .09 Reimbursement  
Add .02

---



---

Form 33

The school business office makes out all reimbursement records and these are sent to the County Superintendent's Office. As noted before all checks for expenditures are issued from this office. The cafeteria receipts and disbursements are carried in the Handy Activity Fund Ledger and this is balanced monthly.

## East Lansing

The East Lansing High School, with an enrollment of 700, serves an average of 200 persons per day in its cafeteria. It does not operate under the government reimbursement program, but does use Abundant Foods as provided under section 32 of the National School Lunch Act.

The cafeteria is operated by Michigan State College Institution Administration courses, the high school cafeteria serving as a laboratory for these classes. The class girls prepare the food, set up the counter, serve the food, check and cash. The cafeteria employs one full time woman. She does general clean-up, washes pots and pans and dishes. Two high school students (boys) are employed to check cash receipts each day.

As for records, all food purchases are recorded in an Order Book. This is the standard stenographer's spiral notebook. On the inside cover is a list of the ten houses the manager buys from, with their telephone numbers. In a very informal way the name of the vendor, date, item, and amount are recorded. Occasionally other information such as price is noted. Staples are purchased through Lansing wholesale houses, orders being placed once a week. The manager also orders three times a year from a Chicago wholesale house. She shops for perishables

the first part of each week. Daily order are placed for all milk and bread consumed.

The bills are recorded in the Purchase Journal. This is ruled by the manager, in pencil in a bound notebook. The headings, running across the two facing pages, are as follows: Date, Vendor's Name, and Total Amount of the Bill. The food bills are broken down into the basic food classes and itemized. Bills are then recorded on Cost Cards, as shown by the following sample:

Cost Card				
Item:				
Date:	Vendor	Am't	Unit Cost	Total

Form 34

These are arranged alphabetically according to food classes. They are used by the college students, taking the cafeteria courses, for food costs. Daily food costs are done approximately one out of every three months. At the end of each month, the bills are checked with statements from the vendors and are approved by the manager for payment. The bills, with the statements are then sent to the school business office where all checks are written.

Menus are made out in advance for a one week period. These are done by the students and revised by the manager. The weather plays an important part in the type of menu served. Left-over foods are served with the regular menu items to give greater variety.

A foods and supplies inventory is taken once a month by the manager. She is standardizing the form used for this as shown on the following page. A separate inventory is kept for all of the Abundant Foods supplied by the Government. An equipment inventory is taken at the end of the school year.

The Daily Census Book, on page 71, is a report of cash receipts and numbers served. It gives in detail the number of meals sold within each ten cent increase in money paid out for food. These data are assembled by the two high school boys from the checking machine stubs. A reading is not taken from the checking machine as the college students perform this operation, and they are not entirely accurate. The boys, after obtaining a total from the check stubs, count the money and reconcile the two. The cafeteria has no Petty Cash Fund but does have a ten dollar bank issued to it at the beginning of the school year from the school's Imprest Fund.\*

\*\*\*\*\*  
\* Imprest: Originally this word referred to an advance of public money for some public use. Here it means a special fund to take care of income and expenditures of a department within a larger organization.

The manager deposits the cash receipts in the business office. She receives a receipt written on the Imprest Fund for this amount.

Once a month, the manager makes out a Financial Report, shown on page 72, for her information and for Michigan State College Institution Administration Department. At the beginning of the school year this was done every week as a check on the food cost.

In the school business office, all receipts and disbursements are controlled by the Imprest Cash Account. The school board receives its information from this account.

MONTHLY INVENTORY

Item	Month of	Size Brand U. C. Count Value	Month of	Month of
PAKED GOODS				
Cookies				
Crackers, Soda				
Graham				
Rusk				
BEVERAGE				
Coffee				
Milk, Ev.				
Tea				
CANNED FRUITS				

Form 35

DAILY CENSUS

Meals	Total	Total	Counter	Receipts	-10¢	.10	-.19	.20	-29	.30	and over help
Over	Counter										
Date 0.10	Sales										

total

Form 36

# FINANCIAL REPORT

Cash in Bank as of (first of the month) \_\_\_\_\_

Receipts for (current month) \_\_\_\_\_

Total in Bank as of (end of month) \_\_\_\_\_

Expenditures during month:

Wages \_\_\_\_\_

Vendors (listed separately  
with total am't of  
their bill) \_\_\_\_\_

Total in bank after deducting expenditures \_\_\_\_\_

Inventory (end of the month) \_\_\_\_\_

Total Worth of Cafeteria \_\_\_\_\_

Inventory, beginning \_\_\_\_\_

Expenditure for month \_\_\_\_\_

Inventory, ending \_\_\_\_\_

Total Operating Cost of Month \_\_\_\_\_

Total Receipts for the Month \_\_\_\_\_

Profit or Loss for the Month \_\_\_\_\_

---

---

Number of Student Patrons  
Number of Days Served  
Av. n. of Studnnts Served/da.  
Av. Meal Check  
Estimated Cost of Meals for Help

## Lake Odessa

The Lake Odessa High School is a consolidated school. While the school numbers 620, the count per day in the lunchroom varies from 125 to 175. Both Type A and C meals are served.

The Home Economics teacher has very little to do with the lunchroom and acts only as an advisor. The head cook has full responsibility for: menus, ordering and buying, preparation, serving, and student help. She has one full time assistant. The office girl in the school's business office deposits the money, writes checks and makes out the reimbursement claims.

The head cook makes out the menus. She does telephone some orders in but prefers to shop herself for all perishables and meat. In buying staples and canned goods, she buys in wholesale lots from salesmen. All bills are paid monthly. The head cook approves the bills for payment and keeps them on file after they have been paid.

A physical inventory is always taken at the end of the school year and usually at Christmas vacation.

The two cooks keep a record of their own time and turn it into the school business office on a slip of paper every two weeks. The student employees sign their names on a sheet of paper to indicate when they work.

A record of receipts and number of meals served is recorded on the form furnished by the State for compiling the reimbursement claim required by the National School Lunch Act. This form is found in the Appendix, page 113. The head cook has changed the headings to: Total No. Fed, Free Lunches,\* Paid,\*\* Milk and Ice Cream. One (for example, fruit) is counted to determine the number of Type A meals served. Then Type A plus ice cream sales leaves a balance which is the Type C lunch or milk. The head cook roughly\*\*\* counts the cash receipts every day. Once a week she checks receipts carefully with the number served and the money is then deposited at the bank. The office girl obtains two receipts from the bank: one is retained at the school office and the other is given to the head cook.

The office girl posts all receipts and disbursements to a special lunchroom account in the Activity Fund. The school office turns in the report to the County Superintendent's Office where it is sent to the State Director for the reimbursement claim on lunches.

- 
- \*. Includes both full-time and student employees' meals.
  - \*\* Meal tickets and cash. Meal ticket includes five meals for one dollar.
  - \*\*\* For instance, she estimates but does not count the number of pennies.

## Mason

The Mason High School, with an enrollment of 650, serves an average of 245 lunches per day. The lunchroom operates under the National School Lunch Act.

The Mason lunchroom manager is a Home Economics teacher but has had training in lunchroom management. She teaches two homemaking classes besides having one study hall in addition to operating the lunchroom. Three full-time workers and one part-time person are employed in the lunchroom. High school students are also employed at meal time for serving and for general clean-up.

Forms provided by the State are used in the Mason hot lunch program. Besides these, a detailed monthly record of all expenditures, and daily and monthly time sheet summaries are maintained. The manager has changed the column headings on the front of form Sl-51, page 114, to read as follows: 1. Adults Served, 2. Free Lunches, 3. Students with milk, 4. Students without milk, 5. Milk only, and 6. Kindergarten milk. This count is kept by the student cashier, who keeps a tally on a sheet of paper. She cashes directly from the cash box. The cash receipts are checked once a week and the money is entered in the Administrative Account in the school

office. An outstanding account is carried for meal tickets, that is, people are permitted to buy the tickets on a record basis.

All bills are paid by the tenth of each month from the school office. Staples are purchased from wholesale houses, through salesmen calling on the school. Perishables and milk are purchases locally on a daily basis. Bread is also ordered daily. Deliveries are checked against bills as they are received. The manager sorts bills according to vendor and clips them together with an adding machine tape, after checking the totals. These are then sent to the school office where they are paid by check and filed alphabetically.

Only two food inventories are taken, one in the spring and one in the fall. Equipment inventories are taken once in two years.

Menus are made by the manager for a period of one week. They are mimeographed on  $8\frac{1}{2}$  x 11 inch paper. The days of the week go across the page while the soup, main dish, vegetable, salad, bread-stuff, and dessert go down the side of the page. A menu item is not repeated within a two weeks' period. The county health department checks the nutritional requirements of these menus.

Labor is paid every two weeks, adult employees are paid by check and students by cash. This is paid out of the Administrative Account from lunchroom receipts. The cooks keep their own time record. The students sign a Daily Time Sheet and fill in their own Worker's Records. Samples of these two records follow. The time sheet is checked daily and at the end of a pay period is checked against the Worker's Report which is then approved for payment.

A spiral notebook is used for the recording of all expenditures, reimbursement claims, abundant foods and surplus commodities. This is really a monthly summary record and is used to facilitate the work of both the school and State auditors. A sample sheet from this notebook is found on page 80.

At the end of each school year, an annual report is made for the School Board. It includes the following information:

- Total number of meals served
- Amount of money spent for milk
- Amount of money spent for food
- Amount of money spent for miscellaneous supplies
- Amount of money spent for equipment
- Amount of money spent for student labor
- Amount of money spent for adult labor
- Payment received for lunches
- And reimbursement for lunches.

MASON SCHOOL CAFETERIA  
Time Sheet

(size 8 $\frac{1}{2}$ x11)

School Lunch workers must sign this slip each work day in order to be paid.

Date: \_\_\_\_\_

Time:

8:15-9:00	1. _____
9:00-9:45	1. _____
9:45-10:30	1. _____
10:30-11:15	1. _____
11:15-12:00	1. _____
12:00-1:00	1. _____
1:00-2:30	1. _____
2:30-3:15	1. _____
-----	

Form 38

MASON SCHOOL LUNCHES  
Workers Records

NAME \_\_\_\_\_

Date 1-15

Hours

1. _____	8. _____
2. _____	9. _____
3. _____	10. _____
4. _____	11. _____
5. _____	12. _____
6. _____	13. _____
7. _____	14. _____
	15. _____

Hours worked \_\_\_\_\_

Date 16-31

Hours

16. _____	24. _____
17. _____	25. _____
18. _____	26. _____
19. _____	27. _____
20. _____	28. _____
21. _____	29. _____
22. _____	30. _____
23. _____	31. _____

Hours worked \_\_\_\_\_

Total hours worked \_\_\_\_\_

Hours Labor @ \_\_\_\_\_

Total \_\_\_\_\_

Approved by \_\_\_\_\_

Form 39

All lunchroom receipts and expenditures are controlled through the Administrative Fund in the school office. This internal accounting system is audited each June by the school auditors. The lunchroom accounts are carried in two separate journals: one for income and one for disbursements. The school office approves the reimbursement claim as made out by the manager and sends it to the County Superintendent's Office.

PAGE 1

(for Board and Auditors)  
Student meals with milk @ .09  
Student meals without milk @ .09  
C meals: Cafeteria  
C meals: Kindergarten

Abundant Food Item	Purchased Am't	Price
--------------------	----------------	-------

	Food Received:	U.S.D.A.	Commodities
	Item	Am't	

Food Vendor's	Expenditures Total Am't of Bills	To be paid*

Total	_____	_____
Other	_____	_____

Cleaning Supplies  
Paper Supplies  
Equipment  
Laundry

	Labor	Student	Adult
1. <i>Chrysomelids</i>	1	1	1
2. <i>Curculionids</i>	1	1	1
3. <i>Chrysomelids</i>	1	1	1
4. <i>Chrysomelids</i>	1	1	1
5. <i>Chrysomelids</i>	1	1	1
6. <i>Chrysomelids</i>	1	1	1
7. <i>Chrysomelids</i>	1	1	1
8. <i>Chrysomelids</i>	1	1	1
9. <i>Chrysomelids</i>	1	1	1
10. <i>Chrysomelids</i>	1	1	1
11. <i>Chrysomelids</i>	1	1	1
12. <i>Chrysomelids</i>	1	1	1
13. <i>Chrysomelids</i>	1	1	1
14. <i>Chrysomelids</i>	1	1	1
15. <i>Chrysomelids</i>	1	1	1
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17. <i>Chrysomelids</i>	1	1	1
18. <i>Chrysomelids</i>	1	1	1
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20. <i>Chrysomelids</i>	1	1	1
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35. <i>Chrysomelids</i>	1	1	1
36. <i>Chrysomelids</i>	1	1	1
37. <i>Chrysomelids</i>	1	1	1
38. <i>Chrysomelids</i>	1	1	1
39. <i>Chrysomelids</i>	1	1	1
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41. <i>Chrysomelids</i>	1	1	1
42. <i>Chrysomelids</i>	1	1	1
43. <i>Chrysomelids</i>	1	1	1
44. <i>Chrysomelids</i>	1	1	1
45. <i>Chrysomelids</i>	1	1	1
46. <i>Chrysomelids</i>	1	1	1
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59. <i>Chrysomelids</i>	1	1	1
60. <i>Chrysomelids</i>	1	1	1
61. <i>Chrysomelids</i>	1	1	1
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68. <i>Chrysomelids</i>	1	1	1
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75. <i>Chrysomelids</i>	1	1	1
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81. <i>Chrysomelids</i>	1	1	1
82. <i>Chrysomelids</i>	1	1	1
83. <i>Chrysomelids</i>	1	1	1
84. <i>Chrysomelids</i>	1	1	1
85. <i>Chrysomelids</i>	1	1	1
86. <i>Chrysomelids</i>	1	1	1
87. <i>Chrysomel</i>			

\*Notation for School Secretary

### Williamston

The Williamston school with a total enrollment of 700 has an average daily patron count of 145 in its lunchroom. It operates under the National School Lunch Act.

This hot lunch program has no manager. The Home Economics teacher plans the menus to meet the nutritional requirements of the program. With the head cook, she is responsible for placing all staple orders. There are three full time cooks; the head cook placing all daily orders for perishables, meats, milk, and bread. The office girl in the school's business office is responsible for the balance of the work involved in operating the lunchroom.

1. She sees to it that the employees including students report for work.
2. She settles any personnel troubles.
3. She sees that food is ready so the lunchroom may open on time.
4. She sees that the payroll is made out.
5. She checks all the deliveries against the bills.
6. She approves all statements for payment.
7. She compiles all income and expense items used in the claim for reimbursement and sends it to the County Superintendent's Office.

Together the Home Economics teacher and office girl plan a budget for the coming year. Using the previous year's expenditures and future price indications, they decide how much to charge for meals and how much per month to spend on food.

The only records kept are those required for the reimbursement claims. This includes forms SL-61 and SL-51 on pages **113** and **114.**. Under cash income, SL-51, the column for "all other income" is used to record meal ticket sales. Under expenditures, daily food purchases are recorded. Labor is entered on the date paid and supplies in the column for "all other". They do not use donated foods or labor. On the reverse side of the form the only type of lunch served and listed is Type A. Therefore column one is used as described, column 2 is used to record the number of lunches served and column 3 to record the number of teachers served. The space for Abundant Foods is used.

A checking and cashing system is used. This is done by two students with a third student selling milk. Cash receipts are checked daily by the office girl. Money is banked every two weeks with the school principal. He has charge of the Activities Association for the school, a control account for approximately 22 school organizations. He receives all lunchroom income and writes all checks on this account for food, labor and supplies. All income is spent on these three items; they do not buy any equipment.

Labor is paid every two weeks. The cooks keep their own time and students sign in and out on a sheet of paper. No special form is used for this.

The only purchase record kept is the bills with each month's bills kept in a separate envelope. These are checked and paid monthly.

Besides the yearly inventory required by the State, another physical inventory is taken at the beginning of each school year.

The only monthly statement made is the claim for reimbursement as required by the National School Lunch Act. One copy is sent to the County Superintendent's Office and the second copy is retained by the business office.

#### IV

#### ANALYSIS OF INFORMATION OBTAINED

In comparing and evaluating the records of the school lunchrooms, a salient feature is the fact that none keeps certain records which any good accounting procedure requires. These are storeroom and inventory control, portion control, and a complete set of accounting books which are not necessarily complicated.

Every school studied keeps only a physical food inventory. In other words, a perpetual inventory is not kept. Three small schools, Mason, Lake Odessa and Williamston, and a large school, T. L. Handy, take a food inventory only once or twice a year. A perpetual inventory may not be needed in a small school, but certainly an inventory should be taken oftener than once or twice a year.

The remaining four schools take inventories every month. This of course means that a profit and loss statement can be made and that is done in these lunchrooms at the end of each month's operation. Although the profit and loss statement is a record of past operation,(17) it can still be a valuable guide to income expenditure. A new manager in a situation new to her would do well to take a weekly inventory and discover what her weekly food cost is until routines are established

in planning menus, food purchases and the employees' schedules. Storeroom control, including requisition and perpetual inventory system, would be too time consuming for the managers in small operations where the hiring of a storeroom person is impractical. With the small volume and few employees, each manager interviewed said that she would readily discover if some item from the storeroom was missing. Needless to say these storerooms are not locked. Probably the managers are not as skilled in discovering shortages as they think they are and locked storerooms are a necessary feature of good management.

All lunchrooms visited used standardized recipes with the yield being stated. Standard portions, as described by Wenzel,\* are not used in these lunchrooms. In some of the schools, smaller portions are served to the younger children and larger portions to the older, no difference being made in the selling price. The only requirement made is that no food be left on the plate.

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\* George L. Wenzel in addition to being a nationally known food expert, author, and lecturer, is the former Director of the American Restaurant Institute; Director, Institute of Fine Cooking; Associate Professor, Texas University; Lecturer at University of Minnesota, and Restaurant Consultant.

All menus are made out from one week to three weeks in advance. Every school except Handy, Lake Odessa, and East Lansing has its menus mimeographed. Some permanent record for keeping menus is desirable so items will not be repeated too often and so the menus themselves will not become too prosaic.

No lunchroom studied had a complete set of accounting books. Their receipts and disbursements are carried in a control account of either the Activity Fund of the school or as in the case of Detroit and Dearborn, in the General Books of the Board of Education. The receipts consist of income as turned in by the managers and are usually posted once a week. The disbursements consist of food, labor and supplies and are posted on the date paid. These journals are balanced once a month. The control accounts are audited yearly by the school auditors. Records kept by the managers which support these control accounts are also audited.

Of the four larger lunchrooms, Detroit, Dearborn, Lansing, and Handy of Bay City; Detroit and Dearborn are operated with the greatest degree of central control and have the most detailed and complete set of records. The Manager's Daily Report Form 1, page 24, and the Summary of Operation Form 15, page 39, as used by the Detroit lunchrooms are two reports which merit special

attention. The Daily Report could well be simplified for a smaller operation and still contain all the necessary information for the monthly summary or profit and loss statement, assuming that a physical inventory is taken. The Summary of Operations, with its food and payroll percentages would certainly help in future planning. If all schools used the standard forms and included the same items, valuable comparisons could be made between operations in schools of the same size.

(6) The data at the bottom of the operational summary could be used to very good advantage especially in attempting to increase the percent of school enrollment served.

The statements for food items, Forms 5 and 6, page 29, as purchased by the managers directly from the vendors would hardly be necessary in a small school. The order book however, page 25, would be of great value as it contains information on the delivery and price paid.

If the items in the inventory form on page 36 were arranged into food groups and also arranged on the store-room shelves in this same manner, the actual taking of the inventory would be much easier. Leaving a space to write in the perishables is a good idea, as the same items do not appear on the inventory every month.

A means of sales control as used either by Detroit or Dearborn is necessary. If checking machines are not practical some other method should be used for reconciling cash receipts. This should be done daily.

If an inventory control were to be set up in a storeroom, the purchases and receipts and disbursement cards, Forms 21 and 22, page 52, which are used by the Dearborn system would be very convenient. The columns could even be ruled up on 5 x 8 inch cards to be more practical and inexpensive.

The time card used in the Dearborn schools, found on page 54, would be very good for those systems large enough to warrant the use of a time clock. The total payroll could be compiled on this card and it could even be filed as a permanent record.

The Lansing lunchroom program is operated with some degree of central control but makes use of fewer records than Detroit or Dearborn. The Daily Time Record, Form 30, page 61, is one of the best forms used by the Lansing system. The monthly report of operations, Form 31, page 62, has one very good point, especially for those persons with little training in accounting, as directions are included for computing each statement. Yet it would be possible to simplify this statement.

This could be done by using the regular profit and loss statement form, each step following in logical sequence. No record is kept of telephone orders after they are called in and at times this could be a serious handicap. The taking of the inventory would be much facilitated if the standard items kept in stock were printed on the forms. A better control of cash receipts is necessary.

The only large school using no forms was T. L. Handy of Bay City. The manager's records are kept in a loose-leaf notebook, no regular forms being followed. If standard forms were developed, a great deal of time could be saved in record keeping. Usually the manager is so busy that she leaves everything until the end of the month. With the use of forms, records would require only a few minutes each day and there would be no postponement until the end of the month. The number served should certainly be determined each day and checked against cash receipts.

East Lansing, one of the smaller schools, is the only lunchroom studied which is not operated under the National School Lunch Act. Although items which provide a well balanced meal are included on the menu and are sold at approximately cost. If a storeroom control should be set up in East Lansing, the cost cards, page 63, could be combined with the disbursement cards

similar to those used by Dearborn, page 52, to make a very complete record. The purchase record journal, could be of more value if it contained such information as when bills were paid. The financial report, Form 37, page 72, could be altered to follow the usual type of profit and loss statement. This would make it more readable and easier to compare with statements from other lunchrooms. The only value of the daily census, Form 36, page 71, would be in those schools not operated under the National School Lunch Act, where the manager wants to know the number of students that ate at each ten cent increase in price level.

The three remaining small schools, Mason, Lake Odessa, and Williamston, are operated under the National School Lunch Act. They all use the forms as issued by the State Department of Education to record the kinds and numbers of meals served. As each school changes the headings of the columns and they are issued for the schools' convenience, these forms could well be changed. Although this is not a serious omission, one school, Lake Odessa, is not recording the number of adults served separate from the Type A meals.

None of these schools prepare a profit and loss statement, which is certainly necessary if a true picture of operations is to be had. As these operations

grow in size, it will become necessary to make such a statement so that it may be discovered early whether the operation is solvent.

Mason is the only school of these three that keeps a monthly record of bills incurred and paid, page 80. This is valuable if the auditors feel there is any discrepancy in expenditures. Mason also is the only school of the three which maintains any type of time records. The worker's record, page 79, could be changed to a payroll record for all workers rather than for the individual and the time transferred and checked each day to eliminate all the cross-checking at the end of each pay period.

Mason and Lake Odessa both lack adequate cash controls. Receipts must be reconciled with either a machine reading or portion count every day.

V

SUMMARY AND CONCLUSION

SUMMARY

All the authors, reviewed by this writer, agree that adequate records for daily food costs are needed. Trained managers interviewed concurred in this opinion. This writer's own observation when studying school lunchrooms supports this need for records. The records should be designed to save time and work, and still point out the weaknesses of the operation. The forms should fit the individual lunchroom.

If one is going to compute daily food costs, three types of records are required: direct purchases, storeroom issues, and the daily sales reports. These may be made up in any degree of detail. But it is suggested that the smaller operation keep all records simple. The food purchases and sales need not be broken down into food groups. A record of storeroom issues may be maintained by filing the orders for foods requisitioned, thus eliminating the perpetual inventory.

With the daily food cost, it is agreed that a monthly profit and loss statement should be made. A discrepancy over one per cent could easily lead to the discovery of food losses due to lack of proper controls.

It should also be noted that the leading hotel accountants do not recommend a daily inventory of food left in the producing centers at the end of a day. This amount is so small that an inventory would be a waste of time. If food or supplies in whole units are left in the kitchen, they should be returned to the storeroom and removed from the storeroom issues for the day. On the day kitchen supplies, as sugar, flour, and salt are filled, the food cost would increase but this would be averaged during the following days. The monthly physical inventory used in the profit and loss statement\* gives the actual total of food consumed. (18)

The schools interviewed show a wide variety in the number of records kept and in the degree of control exercised over the individual lunchrooms. The larger lunchrooms tend to have a greater degree of control exercised over their activities than do the smaller lunchrooms.

None of the lunchrooms studied maintained a complete set of accounting books. All income and disbursements were carried in control accounts in either the school office or board of education office.

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\* Beginning Inventory  $\div$  Purchases  $-$  Ending Inventory  $\div$   
Total Food Consumed.

Records maintained by the two largest lunch programs, Detroit and Dearborn, included:

- Daily Record of Operation
- Purchase Orders
- Purchase Records
- Disbursement Records
- Requisitions
- Inventory Records
- Daily Cash Reports
- Summary of Receipts
- Monthly Summary of Operation  
or Profit and Loss Statement
- Petty Cash Voucher
- Employee Time Sheets and Work Schedules

Lansing lunchrooms, as in the case of Detroit and Dearborn, are centrally controlled, but are required to maintain fewer records. Their records include:

- Cash Receipts and Disbursement Journal
- Purchase Orders
- Petty Cash Voucher
- Inventory Form
- Daily Cashier's Report
- Daily Meal Report
- Daily Time Report
- Monthly Report of Operations

It might be well to state here that all lunchrooms except East Lansing also file all reports and records as required by the National School Lunch Act. These include:

- SL-1, School Lunch Program Application
- SL-3, School Lunch Agreement
- SL-6, Claim for Reimbursement
- SL-7, Cooperative Evaluation of School Lunch Program

T. L. Handy of Bay City does not keep any records. All information is kept in one loose-leaf notebook in pencil.

East Lansing, of the smaller schools, has the most complete set of records in this group. They are as follows:

- Telephone Order Book
- Purchase Journal
- Cost Cards
- Daily Census Book
- Inventory Form
- Monthly Summary of Operation

The two small schools of Lake Odessa and Williamston maintain only those records required by the office of the State Director of School Lunches. Mason maintains those same records plus two additional records: employee time sheets and a summary of monthly bills.

All managers interviewed felt a daily food cost record would be too time consuming as it would require a perpetual inventory. As discussed before, page 34, a perpetual inventory is not necessary. They think a daily food cost time consuming, but it is not. Some of the managers made the statement that operating at a loss occurred frequently. This would indicate an apparent need for more adequate records. Wiles (23) supports this by saying that deficits in the lunchroom operations are probably due to a lack of information rather than a lack of the managers' ability and unwillingness.

## CONCLUSION

From the findings of the study it may be safe to state that a complete set of accounting books is not necessary for the school lunchroom. The lunchroom may be considered as one department of the school accounting system. (3) Then the only two accounts required in the general books are for income and for expenditures.

This does not mean records are not important to the lunchroom operation. They are of the utmost importance. As the lunchrooms operate on such a small safety margin, approximately one per cent profit, daily cost records are desirable. This does not mean a perpetual inventory and requisition system must be installed, but it does mean that storerooms should be locked at all times when goods are not being received or issued. Therefore simple food purchases and sales records should be kept so a daily food cost may be computed.

This daily food cost should be reconciled with a monthly profit and loss statement. Even if a daily food cost cannot be computed\* a profit and loss statement

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\* It is possible that practical women might not be able to compute a daily food cost.

should be made every month. This requires a physical inventory every month. If the same form were to be used for this statement by all lunchrooms and the same income and expense items included, valuable comparisons could be made between schools of the same size. (6)

The smaller schools apparently need standard records designed for them, especially in the operations using practical women as managers. These need to be simple in design and easy to understand. All lunchrooms should maintain records on purchases, storeroom issues and daily sales. Better cash controls are necessary in the smaller lunchrooms. The receipts should be counted each day and checked against either the register reading or number of portions sold. If records are posted daily, less time will be spent on them and the chance of making errors will be reduced.

Of the schools studied, the lunchrooms using trained managers maintained the best records. This would indicate that the practical women acting as managers should be given some instruction on record keeping.

## VI

### RECOMMENDATIONS

It is Mr. Wiles' (23) observation, mentioned earlier, that deficits in the school lunchroom are probably due to a lack of information rather than the inability or unwillingness to meet changing conditions. Therefore a few records will be suggested which will give management a report on food operation in time to permit corrective measures.

These suggested records, for the small operation, are a simplified system for daily food cost accounting. Maintaining a complete record of food drawn out of the storeroom is a basic feature. Besides that a complete record of food purchases sent directly to the kitchen must be kept. The total of these two will be the daily cost of food consumed. An audit of the daily cash receipts will give the amount of sales. To find the ratio of the food cost to the day's sales, the total cost should be divided by the total sales: (24)

$$\frac{\text{Total cost of food (direct purchases plus storeroom issues)}}{\text{Total sales}}$$

= Cost per dollar of sale.

$$\begin{array}{lcl} \text{Example: Total Cost of Food} & = & \$22.00 \\ \text{Total Sales} & = & 30.00 \end{array} \quad \frac{\$22.00}{30.00} = .733 \text{ cost} \\ \text{(per dollar of sale.)}$$

This total cost should be recorded daily and for the month-to-date.

Suggested record for a daily food cost:

		Store-	Total	Cost per\$ of sale	
Direct	room	Cost of	Total		
Date	Purchases	Issues	Food	Sales	To-day Mo. to-date

Form 41

A manager's daily record of operation may be made use of and could follow the form used by the Detroit schools shown on page 24. This probably should be modified for the small operation. The food purchases need not be broken down in food groups, but enter only the total food purchases. Each individual operation would determine which of the remaining expense items to include. It is suggested that two columns could be added in the subdivision of total number served for adult meals and type A meals without milk. This daily record will be used in compiling the claim for reimbursement as required by the National School Lunch Act and the monthly profit and loss statement. To facilitate the compiling of the reimbursement claim, columns may be included to record the amount of Abundant Foods purchased for the month. Column journal paper would be suitable for this record.

A daily order book or record for perishables should be kept. A loose-leaf notebook will be adequate and may be used as a receiving report. It should include the date, vendor, item, amount ordered and received and unit price. Purchase records of all commodities should be kept on file, recording the date of purchase, item, quantity, vendor, price paid, and comments. This card, if pertinent comments on buying are made, can be of value for future purchases. Vendors' bills or invoices may be kept in three folders as suggested by Bryan: (4) one for orders placed, one for orders received and one for orders completed and paid for. If payments are made by the school business office the third folder should be transferred to this office.

A perpetual inventory and requisition system is not necessary for controlling storeroom issues but the storeroom must be locked.\* A kitchen and service record could be made out including all menu items. As many carbon copies could be made as the operation demands. The amounts of storeroom issues should be entered on this report. All orders could be filled in the morning to save unnecessary trips to the storeroom. A responsible

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\* The storeroom should be locked except for 1. deliveries to and 2. issues from the storeroom.

student could fill these under the supervision of the manager. This should be done before the cooks arrive, which would necessitate the cooks listing the day before the materials needed for to-day's menu.

This kitchen and service record should include a space for the number of portions prepared, sold and left-over. The number of portions sold will be used in the cash reconciliation in the operations where there is no checking machine. The left-over column will aid in future menu planning. It should indicate the popularity of an item and the number of servings to prepare. Left-overs are not considered in the daily food cost as the amount left-over in a well operated lunchroom is usually so small that the effect on the total food cost would be negligible. A form similar to the one which follows could be adopted to each operation:

Kitchen and Service Record				Date		
				Day		
				Weather		
Menu	Food Ordered		Am't	No. of Serv. Prep.	No. of Portions Sold	No. of Left- Overs
	Store- room	Direct Purchase				

A daily sales audit or reconciliation is necessary and no matter how busy the manager is she should take the time to see that this is done properly. This serves as a check on both the cashier and food checker and on the customers. If two people do the checking and cashing, a control of customers' checks is necessary. This writer feels that the students do not mean to be dishonest, but it is only a "game to see if they can get away with a free meal". Therefore the daily receipts should be checked against the machine reading or the number of portions sold. In using a checking machine, yesterday's reading should be subtracted from To-day's reading for the meal total. The sub-total key is used for this. Errors, either additions to or subtractions from the reading, should be noted on a slip of paper and not corrected on the machine itself. A reconciliation may be made at the end of the serving period. The manager should clear the machine periodically with the total key, and check this accumulative total with the daily totals.

If a checking machine is not available, the portions sold may be used to reconcile the amount of cash receipts. The number of portions sold and left-over should be checked against the number of servings prepared, to see that no food is given away.

A cashier's report should be made out daily and sent with the receipts to the business office. It should include the day, total number served, sub-divided into different type lunches, and amount of cash receipts compared with a machine reading or the number of portions sold. This could be made in duplicate, the lunchroom retaining the carbon copy. The cash receipts and number of meals served should be transferred to the daily report of operations. This was discussed on page 43.

These are all the records required for daily food cost accounting. It is necessary that these daily records be compared with a monthly profit and loss statement. This statement is a record of all food actually consumed and should agree within one per cent of the total daily food cost. This will necessitate a monthly physical inventory. Mimeographed or typed forms may be made, listing standard supplies carried in stock with a space where new items may be written in. The form used by the Detroit lunchrooms shown on page 36 is a good example, but food items should be listed under their group classification.

The profit and loss statement or summary of operations, page 39, of the Detroit system is a very readable form. It tells at a glance the amount of total income and expense and the total food and labor per cent. Only

those expense items charged to the lunchroom need be included on this statement. The data at the bottom of this statement may or may not be included or the average check per day may be added.

Employee's records of some kind should be maintained as a matter of good business. The information may be useful. In the small operation only a time and payroll record combined is necessary. The type as described by Bryan, (4), page 17, or the form used by the Lansing schools, page 61, would be good samples to follow. It might be well to mention that no matter how few the employees, work schedules should be written out and given to each worker. If the labor cost increases, this may indicate that those schedules need to be revised.

A record on each piece of equipment is recommended. An equipment file is a valuable aid when repairs are required. Such information as date purchases, price paid, manufacturer, model or catalogue number and types of repairs can be utilized in buying new equipment. Records of that kind kept by her predecessor are invaluable to a new manager. The following form is suggested by a committee composed of members of the American Dietetic Association: (2)

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Name of Equipment

Trade Name	Institution	Model
Firm	Description	No. Serial
Manufacturer	New ( ) Rebuilt ( )	
Date of Purchase	Second-hand	
Cost	Capacity	
Average Hours per Day used	Operation: Gas ( ) Hand ( )	
Guaranteed for	Steam ( ) Electric A.C. ( )	
Period of Free Service	D.C. ( )	
3 Mos. ( )	6 Mos. ( )	1 Yr. ( )
Voltage _____		
Cycle _____		
Phase _____		

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(Reverse Side)      Attachments and Accessory Parts  
Replacements

Date	Item	Cost	Date	Item	Cost
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Cost of Upkeep

Date	Nature of Repair	Time Required	Cost	By Whom
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Form 43

It is hoped that these few basic records will assist the manager in the planning and managing of the smaller lunchroom. An attempt has been made to keep these records simply in design and yet they could be retained as a basis for a more elaborate system as the size of the lunchroom increases.

To recapitulate, the following records are recommended:

- Manager's Daily Record of Operation
- Daily Order Book
- \*Purchase Records
- Vendors' Bills or Invoices
- \*Kitchen and Service Record
- Daily Cashier's Report
- Monthly Physical Inventory
- Monthly Profit and Loss Statement
- \*Daily Food Cost Record
- Combined Time and Payroll Record
- \*Work Schedules
- \*Equipment Record

Even though they are desirable, the starred records need not be kept by the very small school lunchroom. If, due to high costs, a daily food cost study is made in the small lunchroom, some means of recording the storeroom issues and direct food purchases will be necessary.

VII

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VIII  
APPENDIX

Condensation of the National School Lunch Act.

The National School Lunch Act is an outgrowth of the Works Progress Administration of the early thirties and legislation passed by the 1943 Congress. This legislation provided for a reimbursement type of program. It was designed to continue the school lunch program after the Works Progress Administration was dissolved.

The present Act, Public Law 396, was approved by President Truman on June 4, 1946. (10) This is a permanent program, which is administered by the United States Department of Agriculture and is operated on a grant-in-aid basis. State departments of education are responsible for the administration of the program in the respective states. The state enters into an agreement with the Federal Government, which provides assistance in establishing, maintaining, operating, and expanding the school lunch program. The agreement is between the Superintendent of Public Instruction or "State Agency" and the School District or "Sponsor" of the program. Funds for reimbursement are provided by the U. S. Department of Agriculture. The Department establishes nutritional standards for the meals served

under this program but each school plans its own menus to take advantage of local market conditions and local food habits. (13)

In 1949, the Department of Public Instruction of the State of Michigan set up nine requirements. These are the pertinent regulations as set forth in the School Lunch Agreement. The requirements\* are:

1. To operate the program on a non-profit basis using accrued funds for food, to reduce the cost to children, equipment, service, etc.
2. To meet minimum nutritional requirements established for the type meal served.
3. To avoid physical segregation or discrimination as between those served at cost and those served below cost.
4. To spend for food assistance as much or more than the amount of money indemnified by the state.
5. To use "abundant foods" as liberally as possible within the established minimum nutritional requirements.
6. To use "donated foods and commodities" when available in so far as is practicable.
7. To maintain sanitary and adequate facilities for preparing, serving and storing foods purchased or donated.
8. To submit claims accurately and promptly.
9. To maintain full and accurate records of all operations; to make these available for audit when requested by those in authority to do so and to retain these for not less than three years.

Section 16 of the School Lunch Agreement contains the following detailed instructions on records. Full and accurate records of all operations shall include:

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\* The material was adapted from an enclosure sent to the Sponsors of the Michigan School Lunch Program.

a) the number of meals, by type, served each day to children; b) to adults; c) free or at reduced cost; d) cash income from children's lunches; e) cash income from adult's lunches; f) all other cash income; g) cash expenditures for all foods (which shall be in the form of invoices, receipts, or other evidence of purchase); h) expenditures for foods in abundance; i) cash expenditures for personal services; j) other cash expenditures; k) cash value of donated foods; l) cash value of donated services; m) cash value of all other donations; n) the receipt of any commodities donated by the U. S. Department of Agriculture.

The following types of lunches which may be served were adapted from Form No. Sl-4A. Type A or B lunch may be served with a Type C but both A and B may not be served in the same lunchroom at the same time.

#### TYPES OF LUNCHES

1. Type A is a complete lunch, hot or cold, providing  $\frac{1}{3}$  to  $\frac{1}{2}$  of one day's nutritive requirements and must contain at least:

- (a) One-half pint whole milk (which meets the minimum butter-fat and sanitation requirements of state and local laws);
- (b) Two ounces of fresh or processed meat, poultry meat, cooked or canned fish, or cheese, or one-half cup cooked dry peas, beans, or soybeans, or four tablespoons of peanut butter; or one egg;

- (c) Six ounces (three-fourths cup) of raw, cooked, or canned vegetables and/or fruit;
- (d) One portion of bread, muffins, or other hot bread made of whole grain cereal or enriched flour; and
- (e) Two teaspoons of butter or fortified margarine.

2. Type B lunch is an incomplete lunch, hot or cold, which is less adequate nutritionally. It must contain at least:

- (a) One-half pint whole milk (which meets the minimum butter-fat and sanitation requirements of state and local laws) as a beverage;
- (b) One ounce of fresh or processed meat, poultry meat, cooked or canned fish, or cheese, or one-half egg; or one-fourth cup cooked dry peas, beans, or soubeans, or two tablespoons peanut butter;
- (c) Four ounces (one-half cup) raw, cooked, or canned vegetables and/or fruit;
- (d) One portion of bread, muffins, or other hot bread made of whole grain cereal or enriched flour; and
- (e) One teaspoon of butter or fortified margarine.

The requirements of this lunch are designed to fit the limited functions of some schools and may be supplemented by food brought from home.

3. Type C lunch is one-half pint of whole milk (which meets the minimum butter-fat and sanitation requirements of state and local laws), as a beverage.

NOTE -- No meal for children can be considered complete unless milk is served. However, if milk cannot be secured, a Type A or B lunch without milk may be served.

# FORM 43a

STATE OF MICHIGAN

SUPERINTENDENT OF PUBLIC INSTRUCTION

-113-

## School Lunch Program

### CLAIM FOR REIMBURSEMENT

For the Calendar Month of 194 Under Agreement No.

1. Name of School exactly as shown on Schedule A of Agreement

Address of School  Street and Number or RFD Number  City  State

2. Name of Sponsoring Agency exactly as shown on Page 1 of the Agreement

School District No.  Twp. of  County of

Mailing Address of Sponsor  Street and Number or RFD Number  City  State

3. (a) Cash Income from Program

Payments for lunches \$  
Claim this month \$  
All other cash income \$  
Total cash income \$

3. (b) Expenditures for Program

Expenditures for food \$  
Expenditures for labor \$  
All other expenditures \$  
Total expenditures \$

4. Estimated value of donated goods and services (exclusive of USDA commodities) \$

### 5. Purchases of Designated Abundant Foods for School Lunches

Name of Food  Cost  Name of Food  Cost

\$  \$

\$  \$

\$  Total Abundant Food Purchases \$

6. Were USDA commodities received? Yes ☐ No ☐ 7. No. of days lunches were served

8. Number of lunches served to children during the month (Do not include adults' lunches)

Lunch Type	Total Number Served (Column 1)	Max. Reimb. Rate Per meal (Column 2)	Max Reimb. Col. 1 x Col. 2 (Column 3)	No. Served at Reduced Cost (Column 4)
Type A				
Type A (without milk)				
Type B				
Type B (without milk)				
Type C				

Total Number Served  Total Daily Average Participation

	Expenditures for food (Column 1)	From Item 8 Col. 3 above (Column 2)	Cumulative Claims (Column 3)	This Months Claim (Column 4)
a) Previous Months				XXXXXXXXXX
b) This Month			XXXXXXXXXX	
c) Cumulative to Date				XXXXXXXXXX

I (we) certify that the above information is true and correct; that the above number of meals were prepared and served in accordance with the terms of the aforementioned Agreement; that the operation of the program was in accordance with the Agreement; that the claim is correct, and just and that payment therefor has not been received; and that invoices and other pertinent records as required by the Agreement are on file to substantiate this claim.

PROGRAM SUPERVISOR

NAME OF SPONSORING AGENCY

School District No.

Twp. of  County of

By

Title

Date

### COUNTY OFFICE WILL COMPLETE

Checked by

Title

Date



# FORM 44

## SCHOOL LUNCH PROGRAM

-1114-

, 19

Daily Record of Program Income and Expenditure and Lunches Served During

(Month of)

DAY OF MONTH	CASH INCOME			CASH EXPENDITURES FOR PROGRAM				CASH VALUE OF DONATIONS		
	FROM PUPILS LUNCHES	FROM ADULTS LUNCHES	ALL OTHER INCOME	FOOD	LABOR	ALL OTHER		*DONATED FOODS	DONATED LABOR	ALL OTHER DONATIONS
1										
2										
3										
4										
5										
6										
7										
8										
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29										
30										
31										
TOTALS										

DAY OF MONTH	NUMBER OF LUNCHESES SERVED TO CHILDREN						PURCHASES OF ABUNDANT FOODS THIS MONTH <small>(ENTER NAME OF FOOD AT TOP OF EACH COLUMN)</small>					
	LUNCH TYPE _____		LUNCH TYPE _____		LUNCH TYPE _____		VALUE	VALUE	VALUE	VALUE	VALUE	
	TOTAL NUMBER SERVED	NUMBER SERVED AT REDUCED COST	TOTAL NUMBER SERVED	NUMBER SERVED AT REDUCED COST	TOTAL NUMBER SERVED	NUMBER SERVED AT REDUCED COST						
1												
2												
3												
4												
5												
6												
7												
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27												
28												
29												
30												
31												
<b>TOTALS</b>												

Number of days lunches were served \_\_\_\_\_ Amount claimed this month, \$ \_\_\_\_\_ Kinds of USDA commodities

that were received this month: \_\_\_\_\_



ROOM USE ONLY

01 5 '51

ROOM USE ONLY

01 19 '51

As 2 '51

As 16 '51

Se 10 '51

NO 30 '51

Mr 4 '52

JI 11 '52

01 28 '52

No 7 '52 *pd*

~~NO 20 '52~~

Jan 28 '57

MAR 31 1961 *74*



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