

## **HHSFS: Hot Lunch Account**

The Divide County School District #1 keeps a fiscal record of a hot lunch program. The hot lunch account includes all of the lunch revenue from adult meals, federal reimbursements for the free meal program, food purchases, salaries, benefits, and activities that generate receipts and expenditures. The district employs 2 individuals to work on this account on a part-time basis.

The hot lunch secretary prepares the invoices for payment and the business manager prepares the check and makes the payments for all bills, reimbursements, and performed functions. Bills are paid monthly, or whenever an organization requests, and the invoice has been approved for payment.

The business office maintains a receipt book and check book for purposes of accounting. The superintendent submits the monthly state reports and the state department lunch agreement, the summer food service agreement and reports, and the commodity reports.

The food service secretaries' receipt in the money from lunch ticket sales and the funds are given to the business manager for deposit into the food service fund. Monthly bill sets and reports and annual reports are submitted to the school board for their approval. Bank statements are reconciled monthly through comparison to ledger and check book balance.

A year-end report is submitted to the state department as part of the business manager's year-end financial report. For the purposes of an annual audit the secretaries shall compile materials and answer questions presented by the auditors. The superintendent and business manager will also be available to answer any questions presented by the auditors.