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A PROPOSED PROCEDURE OF STANDARDIZED ACCOUNTING FOR

THE SCHOOL LUNCH PROGRAMS IN OKLAHOMA

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The writer wishes to dedicate these works, for whatever good might come from them, to: his wife, Audelle; his daughter, Shari; and his son, Andy. They have sacrificed many things in order that this dissertation be completed.

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CHAPTER I

THE PROBLEM AND THE METHOD OF INVESTIGATION

Introduction

The Primary concern of this chapter is to describe the problem and state the purposes of this investigation. Also included are the limitations of the study, definitions of certain terms, and a description of the methods of the investigation.

Background and Need for Study

Although there were lunch programs in a few schools in this country before 1900, the inception of the program as it is now known came during the depression as a means of providing work for WPA and NYA workers and as an outlet for surplus agricultural products procured under the price support program. In 1942 an appropriation of $50,000,000 was made by Congress to start the program of reimbursing schools for a part of their purchase of food.

On June 4, 1946, Congress placed the National School Lunch Act on a permanent basis. The responsibility for administering the National School Lunch Program was left with each state. National school Lunch Program regulations require the School Lunch Program receiving Federal funds through the School Lunch Division to agree to the following:

1. Operate a nonprofit lunch program and observe the limitations on the use of program income;

2. Limit its operating balance to a level consistent with Program needs;

3. Serve lunches which meet the minimum requirements prescribed, during a period designated as the lunch period by the school;

4. Price the Type A lunch as a unit;

5. Supply lunches without cost or at reduced price to all children who are determined by local school authorities to be unable to pay the full price thereof;

6. Make no discrimination against any child because of his inability to pay the full price of the lunch;

7. Claim reimbursement only for the type or types of lunches specified in the agreement;

8. Submit claims for reimbursement in accordance with procedures established by the State Agency;

9. Maintain, in the storage, preparation and service of food, proper sanitation and health standards in conformance with all applicable state and local laws and regulations;

10. Purchase, in as large quantities as may be efficiently utilized in its lunch program, foods designated as plentiful by the State Agency;

11. Accept and use, in as large quantities as may be efficiently utilized in its lunch program, such foods as may be offered as a donation by the USDA through the State Department of Public Welfare;

12. Maintain necessary facilities for storing, preparing and serving food.

13. Maintain full and accurate records of its lunch program, including records with respect to the following: Lunch Service, Program Income, Program Expenditures, Value of Donationsto Program;

14. Upon request, make all accounts and records pertaining to its lunch program available to the State Agency and to the USDA for audit or administrative review, at a reasonable

time and place.[1]

The unusual growth of the School Lunch Programs during recent years requires the school administrator to find adequate means of supervising and accounting for the funds related to this program. Adequate financing of this program is necessary and often funds are limited. The administration must consider how funds are secured for this program and provide a sound method of accounting for them.

The accounting of school lunch funds is a great responsibility; and the administration of a school system, whether it be large or small, must accept this responsibility. The public, its representatives, and the board of education look to the administration for accurate accounting and reporting of the financial conditions of these funds. The school administrator must merit the confidence placed in him, by the public through the board of education, by honest and accurate accounting of all funds for the school lunch program. These reports can be made only when complete and accurate records are kept.

It is common practice for school administrators to ask a member of the staff to be responsible for this duty, although there may not be a particular manner provided for this operation. Currently the funds are handled in every fashion, from using a cigar box as the treasury to central office bank accounts. So that all schools now participating in this program may have access to a better method, the current practices now used could be brought together and the best methods compiled into a uniform

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[1]Biennial Report, 1959 and 1960 Fiscal Years to Oklahoma State Board of Education, by Oklahoma School Lunch Division, on National School Lunch Program and Special Milk Program.

procedure to be used over the State of Oklahoma.

The Problem

The problem of this study is to develop a standardized accounting system for the school lunch programs in the public schools of Oklahoma. Proposal of such a system will demand an investigation of current practice and determination of the following:

1. The best practice in accounting for each meal served in lunch rooms at a full rate, reduced rate, and free;
2. The method best suited in accounting for the Special Milk Program;
3. The method best suited in accounting for each meal served with or without milk;
4. The best organizational procedures which will provide efficient and accurate accounting of these funds.

Purpose of the Study

The purpose of the study is primarily three-fold: (1) to develop criteria by which data related to the school lunch program can be evaluated, (2) to evaluate selected aspects of existing programs in terms of these criteria, and (3) to suggest to Oklahoma school leaders a uniform and effective school lunch accounting system.

Definitions of Terms

For the purpose of this study, terms are defined as follows:

Accounting . . . . .The system of setting up, maintaining, and auditing the accounts of the lunch program.

School Administrator..... . The individual responsible for the handling of the school lunch program in any given school.

Finance . . . . . All the funds received from any source for the support and operation of the school lunch fund.

Type A Lunch (With Milk). . . . . The Type A Lunch must contain a minimum of one-half pint of whole milk, two ounces or the equivalent substitute of protein-rich foods, three-fourth's cup vegetables and/or fruits, one portion or more of bread, and two teaspoons of butter or fortified margarine.

Type A Lunch (Without Milk) . . . . .Type A Lunch served without the prescriber one-half pint of while milk.

Special Milk Program . . . . . All milk served to students in addition to the one-half pint provided for a Type A lunch, with milk, for which reimbursement is received.

Full Rate Meal . . . . . Children's payment of entire amount charged for a single lunch in any given school district.

Reduced Rate Meal . . . . . Children's payment of less than the entire amount charged for a single lunch in any given school district.

Free Meal . . . . . Any lunch served to an indigent child for which no money is collected.

Delimination

The data in this study pertain to the public school districts of Oklahoma maintaining school lunch programs and to the various State Departments of Education concerning accounting forms and practices. This study does not involve the handling or study of student activity funds, general funds, or special funds.

General Procedure

The methodology of this study involved survey appraisal and questionnaire. The appraisal method was used in developing criteria and in the evaluation; the questionnaire method was used in gathering data relative to the study. The interview method was used to identify the most desirable practices from the School Lunch Division of Oklahoma.

The three major steps in attacking of this problem were: (1) the development of criteria to evaluate the Oklahoma school lunch programs, (2) the collection, analysis, and evaluation of data on the Oklahoma school lunch programs, and (3) the development of systems consistant with criteria and procedure.

The direct appraisal method, through the use of a jury of experts, was used in developing criteria for evaluating the administration of Oklahoma school lunch programs. This involved the selection of a jury of highly competent authorities in the school lunch field, and the formulation of a list of tentative criteria. Pertinent literature was utilized in formulating the tentative criteria. Criteria for the investigation are included in Chapter III.

In order to approach the problem, it was necessary to discover current methods being used in the school lunch programs of Oklahoma. This required data from such sources as public school administrators, personal interviews, questionnaires, and records and reports from the State Department of Education.

Methodology

Techniques Used in Collecting Data . . . . . In order to facilitate the investigation it was necessary to construct three kinds of instruments: (1) a questionnaire for obtaining judgments from the jury of experts, (2) a questionnaire for obtaining accounting methods now being used by the fifty State Departments of Education, and (3) a questionnaire designed to obtain information concerning the school lunch programs in the schools of Oklahoma.

Questionnaire on Criteria . . . . . The check-list type of questionnaire was selected as an appropriate available technique to collect the data desired for developing criteria. The limitations of this method of investigation were recognized, but considerations of time and expense made the use of other methods impractical. In the construction of the questionnaire, constant efforts were made to:

1. Aid the respondent by giving specific instructions at the top of the questionnaire form;
2. Reduce the amount of writing required of the respondent by using simple checks, when possible;
3. Make the statements as clear and specific as possible;
4. Avoid duplication of statements, keeping the questionnaire as brief as possible and yet comprehensive;
5. Increase the reliability of each instrument through trial testing on prospective respondents, who criticized the instruments and suggested revisions;
6. Refine the instruments through consultations and interviews with members of the investigator's jury of experts.

A more detailed description of the questionnaire is given in Chapter III.

A jury of experts was selected upon the recommendation of Al Jennings, Director, School Lunch Division, State Department of Education. This jury was composed of Al Jennings, two additional individuals from the State Department of Education, and three superintendents of schools. The letter from Al Jennings recommending the jury of experts is included in Appendix A. A letter was sent to each member of the jury of experts asking their opinions as to (1) the problems of accounting in the school lunch programs, (2) the strengths of the program, (3) the weaknesses of the program, (4) ways the school lunch programs could be improved, (5) value of a uniform accounting method, and (6) any comments not included above.

A copy of the letter sent to the jury of experts, and responses to it are included in Appendix A. The information gained from responses of the jury was used to construct a tentative questionnaire later submitted to faculty members of the College of Education, University of Oklahoma, Norman, Oklahoma, who made suggestions and criticisms for its improvement.

The preliminary questionnaire was sent to a limited number of superintendents of schools in Oklahoma and to members of the School Lunch Division, State Department of Education, Oklahoma City, Oklahoma, with the request that they offer suggestions and criticisms for its improvement. They were also asked to record the time required for completing the questionnaire.

A final form of the questionnaire was constructed, using the suggestions and criticisms to refine and improve the instrument. The population selected to receive the final form of the questionnaire included all high school districts maintaining a school lunch program under the supervision of the School Lunch Division, State Department of Education of Oklahoma. A copy of the questionnaire is included in Appendix A. E. H. McDonald, Assistant State Superintendent of Public Instruction, prepared a cover letter for the questionnaire. The school administrators who returned these instruments are listed in Appendix A.

Questionnaires were sent to each State Superintendent of Public Instruction or Director of School Lunch Program of the fifty states. These questionnaires were limited to one page, in letter form, with self-addressed stamped envelopes also enclosed. A letter was also enclosed from Oliver Hodge, State Superintendent of Public Instruction, to encourage better responses. A copy of this questionnaire is included in Appendix B.

Chapter II presents the survey of school lunch programs of the various states. Chapter III constitutes an analysis of data obtained in the questionnaires, and responses from the letters and the jury of experts relating to the schools of Oklahoma. The information relating to the operation and methods of accounting is shown through the use of tables. These tables present items of practice, recommendations of respondents, and the percentage of respondents in each category. An analysis of the findings precedes each table in Chapter III.

Chapter IV is the proposed procedure of standardized accounting for school lunch programs in Oklahoma. Chapter V presents a general summary of the findings, as well as conclusions and recommendations which have been drawn.

An exhaustive search of the literature revealed a scarcity of material relating to accounting for the school lunch programs. Representative authorities whose writings were persued are listed in the Bibliography. Of these very few treated this topic and none went further than the procedures outlined by the various State Departments of Education. As far as can be determined, no evaluative study of the existing state-wide school lunch program has been made.

CHAPTER II

A SURVEY OF SCHOOL LUNCH PROGRAMS OF THE VARIOUS STATES

Introduction

Great diversity has existed in the accounting methods and practices in use by various state departments of education. There have been wide variations in the accounts that are kept, as well as how they are kept. Given items have been subject to several different allocations for accounting purposes, depending on how and by whom they have been interpreted.

As a result of this deversity, confusion has arisen whenever efforts have been made to compare one district or one state with another; or to summarize receipts and expenditures for public schools in any combined area or in the nation as a whole.

All states are contracted with the Federal Government under the School Lunch Act and are required to account to federal officials in the same manner for their individual state operations. The purpose of this chapter is to utilize desirable methods from each state in developing a uniform and efficient method of accounting for the school lunch program that will be applicable in Oklahoma school districts.

Procedure

On July 11, 1962, a letter requesting information in regard to the uniformity of accounting for the school lunch programs was sent to the state superintendent of public instruction in each of the fifty states. The following questions were asked:

1. Does your state have in effect a uniform method of accounting required for each meal that is served in the public school lunch rooms at a full rate, reduced rate, and free?

2. Does your state have in effect a uniform method of accounting required for each meal served with or without milk?

3. Does your state have in effect a uniform method of accounting required for the special milk program?

4. Does your state have in effect a uniform method of accounting required for all school lunch funds at the local level?

Each respondent was asked to enclose a copy of forms used or explain their practice on the back of the letter should their state have such a method devised for any of the above questions.

Of the fifty questionnaires mailed to the state superintendents, all fifty had responded by September 13, 1962. In Table 1 is found a tabulation of responses to each of the questions included in the questionnaire.

States With No Required Plan of Accounting for Lunches Served

There was no plan of accounting for school lunch programs in 30 of the 50 states that reported. These states were: Alaska, Arkansas, California, Colorado, Connecticut, Delaware, Hawaii, Illinois, Iowa, Kansas, Kentucky, Maine, Michigan, Missouri, Nebraska, Nevada, New Jersey, New York, North Dakota, Ohio, Oklahoma, Pennsylvania, Rhode Island, South Carolina, South Dakota, Tennessee, Vermont, Washington, West Virginia,

TABLE 1

RESPONSES OF QUESTIONNAIRES SENT TO THE FIFTY STATE SUPERINTENDENTS OF SCHOOLS

Question	Yes	No	Per Cent Yes	Per Cent No
1. Does your state have in effect a uniform method of accounting required for each meal that is served in the public school lunch rooms at a full rate, reduced rate, and free?	20	30	40	60
2. Does your state have in effect a uniform method of accounting required for each meal served with or without milk?	20	30	40	60
3. Does your state have in effect a uniform method of accounting required for the special milk program?	20	30	40	60
4. Does your state have in effect a uniform method of accounting required for all school lunch funds at the local level?	21	29	42	58

and Wisconsin. The following letter from the Director of the School Lunch Section, State Department of Education of the State of South Dakota, was typical of letters received from states which had no uniform method of accounting for the school lunch program.

> The communication concerning your request for information concerning whether or not we used a uniform accounting system in

our school lunch program for public schools was referred to me.

We administer the program in South Dakota for both the public and non-public schools, and the local schools have considerable freedom in setting up their system or method of accounting for the various items which you have included in your questionnaire.

Besides complying with the terms of the National School Lunch Program in respect to federal regulations, our public schools may also have to meet some requirements which are included in our South Dakota School Law. One of these provides that the school lunch program must be set up in a special clearing account and all expenditures for the program be made by checks issued on the account. This would, we believe, provide for a uniform accounting method pertaining to the handling of the school lunch funds as far as the public schools are concerned. The state school law does not apply to the non-public schools, but a majority of them have followed the pattern and do have a separate school lunch account and handle their funds in the same way as our public schools are required to do.[1]

A letter from the Chief of the School Lunch Division in the Ohio State Department of Education listed the following law concerning the operation of school lunchrooms.

The board of education of any city, exempted village, or local school districts may establish lunchrooms, provide facilities and equipment, and pay operating costs in the schools under its control for the preparation and serving of lunches, and other meals or refreshments to the pupils, teachers, and to other employees therein, and to other persons taking part in or patronizing any activity in connection with the schools, provided that such privileges and facilities shall apply to all pupils and teachers and no restrictions or limitations shall operate against any such pupil or teacher in the use of such facilities except for reasons applicable to all alike.

Such facilities shall be under the management and control of the board and the operation of such facilities for school lunch purposes shall not be for profit. In the operation of such facilities for school lunch purposes these shall be separate from all other funds of the board. All receipts and disbursements in connection with the operation of lunch rooms for school lunch purposes and the maintenance, improvement and purchase of equipment of lunchrooms shall be paid directly into and disbursed from the lunch room fund

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[1]Letter from Paul M. Marschalk, Director of School Lunch Division, Department of Public Instruction, State of South Dakota, July 18, 1962.

which shall be kept in a legally designated depository of the board. Revenues for the operation, maintenance, improvement and purchase of equipment shall be provided by the lunch room fund, appropriations transferred from the general fund, and from other proper sources.

The enforcement of this section shall be under jurisdiction of the State Board of Education.[2]

The State of Ohio's attitude toward school lunch accounting is further clarified later in the communication from the School Lunch Chief from that state. In this letter he states the following.

You will note that I have replied in the negative to all of the questions asked under Item #1 on your questionnaire. In a sense, we do have procedures for record keeping set up, however, they aren't as stringent as I interpreted your work "required" to be. I am enclosing copies of our state office record card and three forms which we send to all schools. Our instructions are that schools must use the Suggested Daily Tabulation Sheet and the Daily Work Sheet, or another procedure as good or a system that exceeds what these forms call for.

The reason we do this is because there is considerable difference in the accounting procedures used at the local school level. We have small, medium, and large programs. More and more of the larger districts are using some form of machine accounting. We could not require this of all districts.

The Bureau of Inspection and Supervision, State Auditor's Office, has certain requirements with respect to school accounts that must be met such as procedure for classifying accounts, making deposits, non-approval of petty cash accounts, etc.[3]

The Chief of Bureau of Home Economics Education for the State of New York, under whom is the School Lunch Unit for that state, reported the following.

Since New York State does not have a uniform method of accounting required for every school district participating in the school lunch program, we would like to give you the following information:

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[2]Letter from Wade D. Bash, Chief, School Lunch Program, State Department of Education, State of Ohio, July 17, 1962.

[3]Ibid.

1. Each sponsor participating in the school lunch program is required to keep an accurate record (at the point of service) of number of lunches served to children, milk included, (lunches without milk may not be claimed for reimbursement) number of milk containers served adults, and record of income and expenditures.
2. State does not provide forms for bookkeeping. Each school district is responsible for keeping records and setting up convenient forms.[4]

<u>States Having A Recommended Uniform Accounting System</u>

Of the 50 states reporting, 10 indicated that their state does have a recommended uniform method of accounting for their school lunch pro-

	Number of Lunches Served to Children									10. Total Meal Load
	Total Number of Lunches Served (both paid and free lunches)			Lunches Served Free or at Reduced Cost (include in Cols. 1 and 2)			Number of Lunches Served to Adults			
Date	1. With Milk	2. W/O Milk	3. Total	4. With Milk	5. W/O Milk	6. Total	7. With Milk	8. W/O Milk	9. Total	(Cols. 3+9)

grams. The respondents of the 10 states (Hawaii, Kansas, Kentucky, Maine Michigan, Missouri, Nebraska, Rhode Island, Washington, and Wisconsin) sent letters, forms, and state regulations concerning all accounting in

[4] Letter from Dorothy S. Lawson, Chief, Bureau of Home Economics Education, The State Education Department, State of New York, July 19, 1962.

their school lunch programs. The recommended practices are pointed out by the letter enclosure from the Director of School Lunch Programs from the State of Wisconsin.

Wisconsin's basic requirements for the school lunch program include the following.

(2) A written record giving the following information for each day:

The Number of lunches to be recorded in each of the columns on the preceding page must be determined by actual count. AN ESTIMATE IS NOT PERMITTED. Even though there may not be more than one child who does not drink milk with his meal occasionally, this must be recorded in the proper column in the form suggested in the preceding page so that the claims may be correctly submitted. DAILY COUNTING AND RECORDING IS REQUIRED. Lunches without milk are not reimbursable.

(3) All income and expenditure in connection with the operation of the program must be entered in and made a part of the district's records and be treated in the same manner as all other income and expenses of same manner as all other income and expenses of the district. All cash income and expenditure must be recorded in the records for the date on which it is received or expended, respectively.

Minimum Records Required:
- (a) Program Income (Receipts)
  - (1) From children's payments
  - (2) From Federal reimbursement, including Federal reimbursement under the Special Milk Program
  - (3) From food sales to adults
  - (4) From all other sources, including loans to program
- (b) Program Expenditures (Supported by invoices, receipts, or other evidence of expenditure)
  - (1) For food
  - (2) For labor
  - (3) All other expenditures, including repayment of loans to program

(4) Income and expenditure in connection with the operation of the program will be reported on an actural cash basis the same as in the past year. Report only the actual cash payments received within the calendar month being reported and report only the expenditures which have actually been paid during the month.

(5) The number of half pints of milk consumed by adults in the special milk program must be determined by actual daily count and

must be recorded each day. AN ESTIMATE IS NOT PERMITTED. Unless an actual count is made and an accurate record is maintained, it will be necessary to deduct 5% of the total milk purchases as milk consumed by adults - not reimbursable. In most cases it is definitely to the advantage of the school district to determine the actual amount of milk consumed by adults and keep an accurate record of it.[5]

The following statements were taken from the letter received from the Director of School Lunch Section, State Department of Education, State of Missouri.

> Our state does have a recommended uniform financial accounting system. Even though the use of this system is not absolutely required under our state laws, it is strongly recommended by the State Department of Education for use in the development of information that is required by law to be submitted by each of our school districts on an annual basis.
>
> Our uniform accounting system does not go into detail so far as the school lunch program is concerned to provide for the recording of meals served at the full price, at reduced rate, and free lunches served. We do have, however, in our school food services section, forms that we recommend for use in the districts to provide for the recording of such information on a daily basis.
> Under the school laws of Missouri, schools are permitted to maintain, receive, and disburse all monies through six funds as follows: Teacher's Fund, Incidental, Free Text Book, Building, Sinking, and Interest. School lunch monies must, according to a ruling of our Attorney General, be maintained within the Incidental Fund as provided for in the Missouri Uniform Financial Accounting System.[6]

The general practice in most states having recommended systems of accounting for lunch funds was to permit the individual boards of education to choose the manner in which their school districts would account for their school lunch programs. Kentucky's Director of the Division of School Lunch indicates this manner in his response to the

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[5]Letter from Gordon W. Gunderson, Director, School Lunch Programs, Department of Public Instruction, State of Wisconsin, July 25, 1962.

[6]Letter from Earl M. Langkop, Director, School Lunch Section, State Department of Education, State of Missouri, July 16, 1962.

questionnaire.

> In Kentucky we have a standardized procedure that school districts may follow for obtaining and providing sufficient data for correct claims for reimbursement and for audit purposes.
>
> Our school districts may use the recommended accounting procedure or if they so choose, use their own system whatever that may be.[7]

Accurate and detailed records of accounts were kept in all states with recommended uniform accounting systems. Most of the states did not go into detail concerning records required for the school lunch programs. All states reporting indicated that accurate and detailed accounts of all the school lunch programs were required. Most of the states prescribed various types of business forms to be used in keeping records. The fact that the forms prescribed were not specifically provided by law allowed for some variation in schools and made possible adaptation to their individual problems. Comparison of the forms described for use indicated that any good system of bookkeeping forms could be adapted.

States With A Required Method of Accounting For School Lunch Programs

Of the 50 states reporting, 20 stated they had a uniform method of accounting for their school lunch programs. These states were Alabama, Arizona, Florida, Georgia, Idaho, Indiana, Louisiana, Maryland, Massachusetts, Minnesota, Mississippi, Montana, New Hampshire, New Mexico, North Carolina, Oregon, Texas, Utah, Virginia, and Wyoming. The following letter from the Director of Community School Lunch Section of the

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[7]Letter from C. E. Bevins, Director, Division of School Lunch, Bureau of Instruction, Department of Education, State of Kentucky, July 15, 1962.

State of Minnesota was symoblic of letters received from the states which had a uniform method required in their state.

> Dr. Schweickhard has referred your letter of July 10 to me and I trust the information given below will be of assistance to you:
>
> 1. Minnesota does have a uniform method of accounting for its public schools. This has been issued as "Manual of Instructions for Uniform Financial Accounting for Minnesota School District" (1961 Revision).
>
> Quoting from the Manual: Food Service Fund. This fund should be established in all districts that maintain a lunch program for pupils. Receipts and disbursements for the lunch program should be separately accounted for in this fund. If receipts exceed disbursements creating a surplus, such surplus may not be transferred to the General Fund. If expenditures exceed receipts, transfers may be made from the General Fund as needed.
>
> Lunchroom Supplies and Expense. Enter expenditures for non-food supply items such as napkins, straws, detergents, silverware, dishes, receipt books, tickets, etc., including mileage allowance for supervisor of lunchroom and employees, reimbursements for workshops or professional meetings. If a district-owned car is used, enter only the operating cost. Maintenance costs of a district-owned car are charged to the 700 Series, Maintenance. Enter all other non-food items of expense, except laundry and utilities, including expense for inservice programs, rental of equipment items, and distribution of prepared meals.
>
> The schools are required to keep an accurate account of every meal served with and without milk. No reimbursement is made for meals without milk but the number of meals thus served must be reported to the state office monthly. Actual count of milk served children under the Special Milk Program is not required. However, milk served adults must be counted or 5 per cent of total milk bill may be used to determine number of half pints consumed by adults.
>
> Schools are required to keep an accurate count of meals served free or at reduced cost to children and reported accordingly when submitting monthly report for reimbursement.
>
> Should there be any specific additional information you require please feel free to call upon us.[8]

A number of the states returning questionnaires indicated that the state prescribed the methods in detail. An enclosure from the State

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[8] Letter from A. R. Taylor, Director, Community School Lunch Section, Department of Education, State of Minnesota, July 13, 1962.

Supervisor of School Lunch Program for the State of Mississippi pointed out some of the requirements very specifically. These minute details are as follows:

Local Forms:

1. Receipt Book. Each school will design its own receipt book; however, it must be in duplicate.
2. Payroll Sheet. This form may be purchased or prepared by the school. A sample copy is furnished.
3. Checkbook. The checkbook may be designed by the local school; however, it must either have a stub or be prepared in duplicate.
4. Records of Income and Expenditures Form. This form will be furnished by the school---it may be prepared by the school or purchased. A sample is furnished and it will be necessary to maintain daily since it is a record of income and expenditures; however, schools who have forms in use which furnish all this information will not need to change them.

There are some areas in school lunch accounting in which the administration should be particularly interested:

A. Potential and actual income should be approximately the same. The greater the variance the greater the need for controls on cash received. Anytime the difference is greater than 2%, the following steps should be taken:
   1. Check control of cash received.
   2. Determine the correct number of meals served to adults and children (both paid and free).
   3. Determine that all milk sales are properly reported.
   4. Determine that actual cash is being reported.
   5. All cash received which is a part of the School Lunch and Special Milk Program must be reported.

B. A one-cent marginal-cost profit in the Special Milk Program is the limit. Reimbursement rates will be adjusted to keep the marginal-cost profit within one cent.

C. A price change to the child in the School Lunch Program may affect the school lunch reimbursement rates.

D. A price change in the Special Milk Program either by the administration or by the distributor may affect the special milk reimbursement rate.

E. School lunches must meet Type A lunch requirements.

F. Reimbursement claims must not exceed the amount of money spent for food. (This will be applied to the total for the year and not just for a given month.)

G. Administrators are responsible for loss of food due to neglect, poor storage, or improper handling. The contracts with the sponsors as well as those with the individual schools clearly outline this responsibility.

K. All forms submitted must be dated and signed. These must be signed manually---one cannot use a stamp.

General Instructions:

1. All transactions including invoices, cancelled checks, bank statements, payroll sheets, school copy of S.L. No. 4 and S.L. No. 6 Forms should be kept in one folder by the month.
2. All unpaid bills should be kept in one folder marked "Unpaid Bills". One folder for the year may be used continuously. As bills are paid, these invoices should be removed from the "Unpaid Bills" folder and placed in the monthly folder with all other records for that month.
3. All items purchased and all items of direct distribution should be checked into the storeroom upon delivery. Notations should be made of all discrepancies, shortages, and overages.
4. At the end of the month, the person making the school lunch report should assort invoices by vendors. A tape indicating the total amount for food, the amount for others, and the amount for equipment should be shown for use in writing checks. (In the event that the total amount of all the invoices cannot be paid, then the amount to be paid should be shown.)
5. Write checks from information on tapes attached to invoices. Pay by invoice and not by an arbitrary figure deducted from the total.
6. Write checks only for those invoices for which funds are available to pay.
7. Place all remaining unpaid invoices in the "Unpaid Bills" file to be included in future check writing.[9]

Responses from officials in the state of Mississippi revealed that progress has been made in the direction of uniformity of accounting for the school lunch programs of their state. The requirements for uniform accounting procedures in Mississippi became effective July 1, 1962.

In March, 1962, a Manual of School Lunch Operations for the State of Idaho was published by the Idaho Department of Education. The school lunch program for the state of Idaho was covered in detail. The following

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[9]Letter from Homer F. Holmes, State Supervisor, School Lunch Program, State Department of Education, State of Mississippi, July 16, 1962.

information was listed under school lunch accounting:

School lunch accounting is developed under two categories; i.e., accounting of finances and the accounting of the number of lunches served.

A. <u>Financial Accounting</u>

1. Receipting of revenue is a very important part of any financial accounting system. Money should always be counted and a receipt issued before it changes hands. This is a protection for all persons handling funds. Deposits are not evidence of income. A number of things can happen between the time money is collected and the time it arrives at the bank. Receipts can close the gap.
2. The SL-5, Accounting of Finances Form, consists of two sets of records:
   a. The bank record which shows the deposits, the disbursements and the balance on hand. It is a check register and is found in columns 1, 2, 3, 4, 9, and 10 of SL-5.
   b. The other part is a record of the school lunch business and is found in columns 6, 7, 8, 11, 12, 13, and 14. It is from these school lunch records that the report is copies. The financial report is not to be compiled from the check register part of the form. When money is collected and receipted to the school lunch business it should always be entered in the appropriate column of 11, 12, 13, or 14 of the SL-5, even though it has not been deposited in the bank. In a master program the total of all daily receipted income may be posted in one entry on the SL-5 after it has been properly credited on Form SL-5B, income of individual schools.
3. Records are to be kept on a cash basis. This means that only actual cash received is to be entered in the <u>Income</u> section, columns 11 to 14, and only actual disbursements in the <u>Expenditure</u> section, columns 1 to 8. Income and expense are not posted in the SL-5 as they accrue but as the money is received and spent. This keeps the school lunch records in balance with the bank. It also helps to eliminate a duplication of reporting.
4. These records are to be kept on a calendar month basis. This means that all revenue received and all disbursements made within any one month are to be entered on this form. These books are to be closed on the last day of each month even though bills having accrued that month are paid in

the following month. These will then be entered the month the disbursements are made. Any unpaid bills are shown as Accounts Payable after the last day of the month. All money due the program because of unpaid lunches to be reported as Accounts Receivable. There should be a careful record of all money due the program and this should be turned over to the bookkeeper on the last day of each month for proper recording.

5. There is a set of instructions on the SL-5 issued to each school. These instructions give the step by step procedure in the use of the record forms.
6. Warrants for reimbursement have a State of Idaho Expenditure Voucher enclosed when they are sent to the schools. The date this warrant is received should be written on the voucher. This document can then be filed in the voucher. This document can then be filed in the voucher folder for future reference. The amount of the warrant should be entered in the SL-5 under State Warrants, column 13, in the month it was received even though it may not have been deposited in the bank that month.
7. Filing system for School Lunch Programs: A filing system of 8 x 11" folders for school lunch business only will simplify working with records and reports.
   12 folders: One for each month July through June which is the fiscal year for every school lunch program.

B. Accounting for Lunches Served
   1. The basis for receiving cash subsidy for the school lunch program is the Type A lunch and the number of these lunches served. It requires a very careful and accurate accounting. Thus, a method of arriving at an actual count of lunches served and into what category they belong as adult lunches with milk, adult lunches without milk, children's lunches with and without milk, is necessary. To assist in setting up a method that will give this information, the Lunch Tally Sheet is used. Milk must be consumed, as well as the other component parts, if a meal is to be considered a Type A lunch. By serving milk across the serving counter in the same manner as other food it is very easy to tally the few lunches served without milk to children and lunches with and without milk served to adults. This method necessitates only a few tally marks each hour and give the amounts to be entered in the total column of the SL-4.
   2. This transfer of figures from the tally sheet to the SL-4 should be made each day. Thus, at the close of

each month, all the entries have been made on the SL-4. By using the tally sheet the lunch count is tied to actual lunches served and does not depend on a milk count for computation. The plate count means all lunches served. If a cook does not use a plate when eating her lunch, it is also to be included in the plate count. The SL-4 is to be kept on file as evidence of the number of lunches served.[10]

Regulation in Florida

A bulletin from the state of Florida presented regulations relating to school lunch records and reports for that state. The regulations were devised to protect those responsible for handling and safeguarding of funds. They also provide schools with a source of information on school lunch record keeping, served as a minimum standard to be attained by all school lunch departments, and promoted standardization in the records and reports prepared by the schools. This regulation is as follows.

STATE BOARD OF EDUCATION REGULATIONS

1. School Lunch Program (Regulations of the State Board of Education, pages 191-A and 191-B.) Based on Sections 236.01 Minimum Foundation Program fund, and 236.18 Federal Funds, Florida School Laws, the State Board of Education on May 16, 1950 adopted regulations which state in part:
2. In accordance with above sections of Florida School Laws, the State Board of Education hereby authorizes and declares it to be the responsibility of the State Department of Education to:
   a. Enter into an agreement (contract) with the United States Department of Agriculture and to accept and administer Federal monies made available for school lunch purposes in the State of Florida for public schools.
   b. Furnish technical supervision, establish standards, prescribe accounting procedures and audit requirements, and take such other steps consistent with law as may be necessary to develop and maintain

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[10]Idaho State Department of Education, A Manual of School Lunch Operation, (Boise, March, 1962), pp. 16-17.

adequate and efficient school lunch programs throughout the State.

3. In accordance with the above sections of Florida School Laws, the State Board of Education hereby authorizes and declares it to be the responsibility of the County Boards of Public Instruction to take such steps and types of action as are necessary for developing, supervising, and operating adequate school lunch programs in each of the counties in the State.
4. In accordance with the above sections of the Florida School Laws, the State Board of Education hereby authorizes and declares it to be the responsibility of the County Boards of Public Instruction to provide tax funds to meet the matching requirements of the National School Lunch Act, (Public Law 396) and should provide such other tax funds as may be needed to carry out their responsibilities which will include:
   a. The employment of personnel and provision for personnel training programs and materials.
   b. Provision in their budget for tax funds to cover personnel, facilities, and other expenses connected with the school lunch program, excluding the cost of food.

II. Internal Accounts (Regulations of the State Board of Education of Florida, pages 142-144.) Based on Sections 236.03 (1) Accounts and Reports, and 230.43 (7) Manage Local School Funds, Florida School Laws, the State Board of Education on June 1, 1948, adopted regulations as follows:

1. Internal Accounts. All funds derived from school entertaiments, athletic contests, school lunchrooms, and from any and all activities of the school involving school property or students by which funds are collected and disbursed shall be classified as Internal Accounts, and subject to all regulations herein contained.
2. Under Direction of County Board. All school lunch programs and all other activities and projects for which individual school accounts are kept shall be construed as school projects under the direction of the County Board of Public Instruction.
3. Responsibility for Internal Accounting. The responsibility for internal accounting shall be placed upon the supervising principals and/or principals of the respective schools and the County Board of Public Instruction and County Superintendent shall delegate to such persons authority commensurate with the responsibility.
4. Uniform Accounting. All internal accounting shall be according to a uniform accounting system on forms prescribed or approved by the State Department of Education.
5. It shall be the responsibility of the County Board to provide for the bonding of any school employee who is responsible for school moneys. The amount of the bond shall be prescribed by the County Board of the County in which the person is employed. The bond may be with a surety company

authorized to do business in Florida, or with two good and sufficient sureties.

The amount of the bond should be regulated by the amount of money handled or in custody during a period of time, this period of time being determined by the turnover of funds handled. Another factor is the authority to draw checks against the fund on one or two signatures.

Two signatures should always be required. Giving effect to these factors, the amount of the surety bond of an employee should equal a percentage of the money on hand during the period. A larger percentage should be required for a smaller amount of money handled than for a larger amount. For instance, \$1000 in custody during a period would require a bond of \$500 or 50 per cent, whereas, \$100,000 in custody during a turnover period would require a bond of only \$10,000 or 10 per cent. With this principle in mind, the amount of a surety bond may be established by proper authorities for each employee handling student activity or school lunch room funds.

These internal accounts shall be audited at least once annually by a person or persons designated by the County Board of Public Instruction.

6. Separate Lunchroom Accounts. Separate accounting, with a separate bank account, shall be provided for lunchroom funds. All other internal accounts for a given school or schools shall be in one and only one bank account.
7. Reporting. Periodic reports on internal accounts shall be made as determined by regulations of the County Board of Public Instruction except that duplicate school lunch reports shall be made monthly by the principal for all school lunch room programs to the County Board of Public Instruction. One copy of the report shall be transmitted each month by the County School Superintendent to the State Department of Education.

SUGGESTED SCHOOL BOARD POLICIES AND REGULATIONS

Florida School Laws 230.22 state:

1. The county board shall determine and adopt such policies as are deemed necessary by it for the efficient operation and general improvement of the county school system.
2. The county board shall adopt such rules and regulations to supplement those prescribed by the state board as in its opinion will contribute to the more orderly and efficient operation of the county school system.

In accordance with the above quoted law, each school board should adopt uniform policies and regulations covering all aspects of the school lunch program. Policies and regulations relating to school lunch funds and record keeping migh include:

1. The principal shall be responsible for the operation of the school lunch program in his school within the limita-

tions set forth in state laws and regulations and county board policies and requirements.

2. Records for all school lunch programs shall be kept on forms recommended by the State Board of Education, and supplied by the county board.
3. School lunch funds shall be deposited____times each week, in a bank designated by the board.
4. The person in each school designated as responsible for school lunch records shall attend in-service training meetings in record keeping; when so directed by the superintendent.
5. All school lunch personnel shall be paid in accordance with a uniform salary schedule adopted by the county board.
6. School lunch funds shall be used only to pay regular school lunch operating costs. Programs shall be operated on a nonprofit basis.
7. The revenue from the sale of all items handled by the school lunch department or by school lunch personnel, including the sale of lunches, a la carte foods, empty cans, bags, and other food receptacles, shall be considered as school lunch operating income.
8. Cash and cash equivalent discounts, donations and all other income in addition to regular receipts, shall be recorded as school lunch income and the source of origin indicated. Any trade stamps or coupons received from school lunch purchases shall be used for the benefit of the school lunch program.
9. Expenses for school lunch personnel attending school lunch workshops may be paid out of school lunch operating funds on a reimbursement basis after return to the job, subject to prior approval by the board.
10. Expenditures for any year shall not exceed the expected cash income for that year.
11. School lunch funds shall not be used to provide salary supplements or bonuses.[11]

Summary

It was evident in the information received that practices varied throughout the fifty states. Presently the three most prevalent practices seemed to be: (1) each individual school district is held responsible

[11] Bulletin of the Florida State Board of Education, No. 33-C, (June, 1957), pp. 18-19.

for the method of accounting for the entire school lunch program; (2) state departments of education make recommendations, but do not require uniform procedures; and (3) school districts or boards of education are required to conform to provisions or regulatory policies determined by state departments of education.

It was also pointed out by respondents of the questionnaire that accounting for individual meals differed greatly within each state. Some merely counted the plates or counted the remaining half pints of milk after all the meals were served; some required selected individuals to keep daily tab on students as they approached or left the serving counter; and others required students to pay the classroom teacher who then escorted them to the cafeteria.

In general, most of the schools were permitted to use any method of accounting they felt would best meet their needs; however, these methods seemed to lack thought or organization. In the states having the most desirable systems of accounting, a great deal of study and planning, such as state-wide workshops, had been given to the school lunch programs.

It seemed that most of the states reporting a uniform method of accounting for their school lunch programs consider the monthly claim for reimbursement as a uniform method of accounting. The percentage of states having no method of accounting for school lunch funds at the local level was fifty-eight per cent.

CHAPTER III

A SURVEY OF THE SCHOOL LUNCH PROGRAMS IN THE HIGH SCHOOL DISTRICTS OF OKLAHOMA

Introduction

The findings and conclusions of any study are no more valid than the validity of the data. One problem in conducting a survey is that of attempting to obtain information from persons who are representative of the total universe or group about which the study is concerned. A total of 560 questionnaires were mailed to the total population identified for study. Returns were obtained from 385 or approximately 69 per cent of those to whom questionnaires were sent. The findings herein reported are based on the replies of those persons. The data may be said to be valid only to the extent that those who did respond to the questionnaire are representative of the school lunch programs they represent.

There was a wide variation in the methods, administrative techniques, and reporting procedures used in the school lunch programs of the high school districts of Oklahoma. In some schools very complete and comprehensive operations were practiced. In other high school districts of Oklahoma, the operations seemed to "loll in the lap of indolence."

The primary purpose of this chapter is to analyze and present the data secured by means of questionnaires sent to the superintendents of high school districts of Oklahoma.

Criteria for the Investigation

The selection of these criteria were not arbitrary. These criteria were abstracted from the experiences of other states, from the jury of experts who were active in the school lunch programs of Oklahoma, and studies of school lunch programs of other states.

From a study of school lunch program methods used in other states and responses from the jury of experts, it appeared that four criteria were applicable to Oklahoma. They were: Can an appropriate, simple, and economical method of accounting for school lunch programs of Oklahoma be created by this method that will be operable--

1. Within a reasonable time?
2. With a minimum effort for teachers and administrators?
3. With the most economical results; that is, with the best use of present facilities and a minimum consumption of time?
4. With flexibility for change when necessary?

It is necessary to note that the preamble stresses the importance of creating a uniform method of accounting for school lunch programs of Oklahoma. Unless this is done, the several criteria are of no relevance to this study.

The first criterion is: Can a uniform method of accounting be developed within a reasonable time after the need becomes apparent and continue to be useful without a great deal of modification?

From the array of evidence presented by authorities and a study of the actual statutes, especially the more recent ones, it appears that "within a reasonable time" would mean five years.

The second criterion is: Can a uniform method of accounting be developed that would take a minimum of effort for teachers and administrators? In other words, can the process of creating a new method of accounting be accomplished with minimum changes in class routine and administrative duties?

There is ample evidence from authorities and from the experiences of the jury of experts to justify the choice of this criterion. Authorities agree that one of the major obstacles for teachers and administrators is "change."

The third criterion is: Can an appropriate uniform method of accounting for school lunch programs of Oklahoma be created with the best possible economical results; that is, with the best possible use of present facilities and with the best possible return for the expenditure?

One of the major obstacles to a uniform method of accounting was that school districts were not financially able to employ extra personnel to care for the additional tasks which a new method might bring.

The fourth criterion presented here is: Can an appropriate method for Oklahoma be created by this method with flexibility for change when necessary? It was generally agreed by authorities that any form or method in education must be flexible in order that education might attempt to stay abreast of the times.

Procedure

The final form of the questionnaire (see Chapter I) was sent to all superintendents of high school districts in Oklahoma. This listing is found in Appendix C.

The questionnaire was organized in three areas. Questions 1 through 4 were concerned with the extent of the school program; questions 5 through 7 were concerned with the school lunch treasurer; questions 8 through 15 dealt with the procedures employed by the school lunch program; and questions 16 through 18 requested an evaluation to be made of the school lunch program.

Data for the study were secured by asking the respondents to check the yes and no answers which most nearly reflected the operations of their school. Of the 560 questionnaires distributed, three were returned because these respondents were not participating in the school lunch program. This left a population of 557 school districts tobbe considered in the study.

Follow up letters were sent to 148 superintendents who had not responded to the original request. These letters are listed in Appendix C. One week later follow-up postal cards were sent to those who still had not responded. The postal card correspondence is listed in Appendix C. The total number of usable returns was 382, or approximately 69 per cent of the population of the study.

Stated Practices of High School Districts of Oklahoma in Relation to their School Lunch Programs

Information provided by responses to the questionnaire is presented in tabular form throughout this chapter.

An examination of Table 2 shows that $11,114,915.64 was expended during the 1961-1962 school year from the school lunch programs by the schools reporting. These 369 of the 382 schools reported a total average daily attendance of 392,234.99 or an average for all schools of 1026.79. A total of 17,845.5 teachers was reported for all the schools reporting. The total average daily participation in the school lunch program was 170,111.77 for all schools reporting. This would be an average cost per meal of 37.3 cents, assuming that all schools were in session 175 days.

TABLE 2

COST OF THE SCHOOL LUNCH PROGRAM IN 369 HIGH SCHOOL DISTRICTS OF OKLAHOMA

Practice	Response
The total amount expended by the school lunch programs during the school year 1961-1962	$11,114,915.64
The total legal average daily attendance for the 1961-1962 school year	392,234.99
The average for the average daily attendance of all the schools reporting for the school year 1961-1962	1,026.79
The number of schools reporting the amount expended	369
The total number of teachers in the school systems reporting	17,845.5
The total average daily participation in the school lunch program	170,111.77
The average for the daily participation by the schools reporting	445.3
The average cost per meal served	$ 0.373

Table 3 shows that a substantial proportion of the 382 schools reporting kept a separate fund for their school lunch monies. Of the schools reporting to this question, 83 per cent had a separate fund and 17 per cent kept it in other funds. Only one per cent kept the school lunch monies in the general fund and other funds, while 15 per cent kept their money in the Activity Fund.

It is shown in Table 4 that 68 per cent of the 382 schools responding to the question did not have an individual employed to serve as treasurer of the school lunch funds. It also points out that 48 per cent of the schools reporting they employed such a treasurer had a bond on the individual. This indicates that, in most cases, these monies were cared for with little responsibility.

It may be noted in Table 5 that 75 per cent of 382 responses indicated that their school lunch funds were audited annually; the remaining 25 per cent of the school districts audit only when they desired to do so. In 51 of the 382 schools, audits were completed by the School Lunch Division each year; 143 of the schools were audited by a certified public accountant; 5 were audited by the school treasurer; 17 were audited by other methods; and 69 were audited by the superintendents themselves.

Table 5 also gives the percentage in seven categories for the 97 schools that reported they did not have their school lunch funds audited annually. It is interesting to note that eight per cent of the 382 schools reporting indicated that their funds were audited only when the School Lunch Division audits them; seven per cent were audited every two or three years; two per cent were audited every four to six years; one

TABLE 3

SEPARATE FUNDS FOR LUNCH MONIES IN 382 OKLAHOMA HIGH SCHOOL DISTRICTS

Questionnaire Question No. 5	Per Cent of Superintendents Responding to Item	Size of School Districts By Average Daily Attendance—1961-62									
		1-300		301-600		601-900		901-Over		Total	
		No	%	No	%	No	%	No	%	No	%
Does your school have a separate fund for school lunch monies?											
a. Yes	83	144	38	88	23	32	8	54	14	318	83
b. No	17	32	8	11	3	10	3	11	3	64	17
If your answer is "No," in what fund do you keep your school lunch account?											
Activity	15	25	8	8	2	8	2	11	3	52	15
General	1	1	0	2	1	1	0	1	0	5	1
Other	1	3	1	1	0	1	0	0	0	5	1
TOTALS		176	46	99	26	42	11	65	17	382	100

TABLE 4

LUNCH FUND TREASURERS IN 382 OKLAHOMA HIGH SCHOOL DISTRICTS

Questionnaire Question No. 6	Per Cent of Superintendents Responding to them	Size of School Districts By Average Daily Attendance--1961-62									
		1-300		301-600		600-900		901-Over		Total	
		No.	%	No.	%	No.	%	No.	%	No.	%
Does your school district employ an individual to serve as treasurer for the School Lunch Fund?											
a. Yes	32	32	8	35	10	21	5	32	9	121	32
b. No	68	144	37	64	17	21	5	32	9	261	68
A. If the school lunch funds for the school district are handled by a central treasurer, is the treasurer bonded?											
a. Yes	48	54	14	59	15	28	8	42	11	183	48
b. No	32	76	20	28	8	9	2	9	2	122	32
TOTALS		176	45	99	27	42	10	65	18	382	100

TABLE 5

LUNCH FUND AUDIT PRACTICES IN 382 OKLAHOMA HIGH SCHOOL DISTRICTS

Questionnaire Question No. 6B 6B (1) & 6B (2)	Per Cent of Superintendents Responding to Item	Size of School Districts By Average Daily Attendance—1961-62									
		1-300		301-600		601-900		901-Over		Total	
		No.	%	No.	%	No.	%	No.	%	No.	%
B. Are the School Lunch Funds Audited annually?											
a. Yes	75	122	32	76	20	33	9	54	14	285	75
b. No	25	54	14	23	6	9	2	11	3	97	25
B. (1) If "Yes", who does the auditing?											
School Lunch Div.	14	25	7	15	4	4	1	7	2	51	14
C.P.A.	37	42	11	40	10	21	6	40	10	143	37
Superintendent	18	47	12	14	4	4	1	4	1	69	18
Other Treasurer	1	1	0	2	1	1	0	1	0	5	1
Other	5	7	2	5	1	3	1	2	1	17	5
B. (2) If they are not audited annually, how often are they audited?											
Most Years	3	7	2	1	0	2	1	0	0	10	3
Every 2 or 3 years	7	16	4	9	2	1	0	2	1	28	7
Every 3 or 4 years	3	8	2	4	1	0	0	0	0	12	3
Every 4 to 6 years	2	1	0	2	1	1	0	4	1	8	2
Unknown	1	2	1	1	0	1	0	0	0	4	1
By Sch. Lunch Div.	8	13	3	9	2	4	1	6	2	32	8
Audited One Time	1	3	1	0	0	0	0	0	0	3	1
TOTALS		176	46	99	26	42	11	65	17	382	100

per cent had baen audited one time; and one per cent revealed that they did not know when they had been audited.

On the 382 returns, only 53 per cent indicated they kept individual records for each school participating, while eleven per cent did not. Table 6 reveals that only 244, or 64 per cent, of the respondents replied to this item.

An examination of Table 7 reveals that only one school of the 77 per cent of the schools reporting a central treasurer system of receipts and disbursements did not maintain a record.

In Table 8 it is shown that 69 per cent of the 382 respondents made regular financial reports of receipts and disbursements by the central treasurer, and nine per cent did not make reports. These reports by the central treasuere were made weekly by two per cent, monthly by 55 per cent, quarterly by three per cent, and annually by nine per cent.

From Table 9 it is evident that almost all schools serve milk daily in the lunch rooms. Only one school of the 382 reported that they did not serve milk daily.

It is significant to note in Table 10 that the responses indicate that 20 per cent of the schools reporting did not have any system of accounting for the milk served with the school lunches.

It is reported in Table 11 that seventeen per cent of the schools reporting were not enrolled in the Special Milk Program. This number tended to be greater with the schools from 100-300 in average daily attendance.

In Table 12 it is shown that 84 per cent of the schools reporting

TABLE 6

LUNCH RECORD KEEPING BY SCHOOL IN 382 OKLAHOMA HIGH SCHOOL DISTRICTS

Questionnaire Question No. 6C	Per Cent of Superintendents Responding to Item	Size of School Districts By Average Daily Attendance—1961-62: 1-300		301-600		601-900		901-Over		Total	
		No.	%	No.	%	No.	%	No.	%	No.	%
C. If the central treasuere system is used, and there are more than one school's records kept by the central treasurer, are individual records kept for each school participating in the school lunch program?											
a. Yes	53	74	20	61	16	24	6	43	11	202	53
b. No	11	14	4	8	2	11	3	9	2	42	11
TOTALS		88	24	69	18	35	9	52	13	244*	64

* - 138 respondents omitted this item.

TABLE 7

MAINTENANCE OF RECORDS AND RECEIPTS FOR THE LUNCH PROGRAM IN 382 OKLAHOMA HIGH SCHOOL DISTRICTS

Questionnaire Question No. 6D	Per Cent of Superintendents Responding to Item	Size of School Districts By Average Daily Attendance --1961-62									
		1-300		301-600		601-900		901-Over		Total	
		No.	%	No.	%	No.	%	No.	%	No.	%
D. If the central treasurer system is used, is there a record of the receipts and disbursements kept?											
a. Yes	77	118	31	83	22	37	10	53	14	291	77
b. No.	0	1	0	0	0	0	0	0	0	1	0
TOTALS		119	31	83	22	37	10	53	14	292*	77

* - Only 292 of the 382 schools reported a central treasurer.

TABLE 8

FINANCIAL REPORTS ON THE LUNCH PROGRAM IN 382 OKLAHOMA HIGH SCHOOL DISTRICTS

Questionnaire Question No. 6E	Per Cent of Superintendents Responding to Item	Size of School Districts By Average Daily Attendance--1961-62								Total	
		1-300		301-600		601-900		901-Over			
		No.	%	No.	%	No.	%	No.	%	No.	%
E. Does the central treasurer make regular financial reports of receipts and disbursements?											
a. Yes	69	103	27	71	19	34	9	52	14	260	69
b. No	9	16	4	12	3	2	1	2	1	32	9
If a report is made, how often?											
Weekly	2	6	2	0	0	0	0	0	0	6	2
Monthly	55	78	20	60	16	27	7	44	12	209	55
Quarterly	3	5	1+	5	1+	0	0	0	0	10	3
Annually	9	14	4	6	2	7	2	8	2	35	9+
TOTALS		119	31	83	22	36	10	54	15	292	78

TABLE 9

MILK SERVICE IN THE LUNCH PROGRAM OF 382 OKLAHOMA HIGH SCHOOL DISTRICTS

Questionnaire Question No. 7	Per Cent of Superintendents Responding to Item	Size of School Districts By Average Daily Attendance--1961-62									
		1-300		301-600		601-900		901-Over		Total	
		No.	%	No.	%	No.	%	No.	%	No.	%
Is milk served in your cafeteria daily?											
a. Yes	99.74	175	46	99	26	42	11	65	17	381	99+
b. No	.26	1	0	0	0	0	0	0	0	1	0
TOTALS		176	46	99	26	42	11	65	17	382	99+

TABLE 10

ACCOUNTING FOR MILK IN THE LUNCH PROGRAM OF 382 OKLAHOMA HIGH SCHOOL DISTRICTS

Questionnaire Question No. 8	Per Cent of Superintendents Responding to Item	Size of School Districts By Average Daily Attendance--1961-62									
		1-300		301-600		601-900		901-Over		Total	
		No.	%	No.	%	No.	%	No.	%	No.	%
Does your school have a system of accounting for each one-half pint of milk served with the lunches?											
a. Yes	80	141	37	76	20	30	8	57	15	304	80
b. No	20	36	9	23	6	11	3	8	2	78	20
TOTALS		177	46	99	26	41	11	65	17	382	100

TABLE 11

PARTICIPATION OF 382 OKLAHOMA HIGH SCHOOL DISTRICTS IN SPECIAL MILK PROGRAM

Questionnaire Question No. 9	Per Cent of Superintendents Responding to Item	Size of School Districts By Average Daily Attendance--1961-62									
		1-300		301-600		601-900		901-Over		Total	
		No.	%	No.	%	No.	%	No.	%	No.	%
Is your school participating in the Special Milk Program?											
a. Yes	83	133	35	85	22	37	10	61	16	316	83
b. No	17	43	11	14	4	5	1	4	1	66	17
TOTALS		176	46	99	26	42	11	65	17	382	100

indicated they charged students for extra milk, while fifteen per cent of the schools made no charge.

Table 13 presents an interesting picture concerning the sale of lunch tickets in the various schools. Fifty-seven per cent of the schools sold tickets and 43 per cent that did not. Based on the 382 responses to the question, in seven per cent of the schools the tickets were sold by the administrator, in 31 per cent of the schools the tickets were sold by the teachers, in one per cent of the schools they were sold by students, in twelve per cent of the schools they were sold in the central office, and in six per cent of the schools someone other than those mentioned above sold the tickets. It is certainly evident that in too many instances the teacher's class time was used to sell school lunch tickets.

An examination of Table 14 shows that 87 per cent of the 382 schools responding to the question, required teachers to make reports or keep records of the students participating in the school lunch program. It is further pointed out that twelve per cent of the schools indicated there were no forms provided for the teacher to keep these records. The size of the school system did not tend to indicate whether or not forms were provided.

In Table 15 it is shown that 85 per cent of the schools held the teacher responsible for the money collected for the school lunch program.

It is shown also that 24 per cent of the schools reporting indicated that the money could only be turned in weekly. Teachers were therefore made responsible for looking after the money for at least four days during the school week.

TABLE 12

ADDITIONAL CHARGE FOR EXTRA MILK IN 382 OKLAHOMA HIGH SCHOOL DISTRICTS

Questionnaire Question No. 10	Per Cent of Superin- tendents Responding to Item	Size of School Districts By Average Daily Attendance--1961-62									
		1-300		301-600		601-900		901-Over		Total	
		No.	%	No.	%	No.	%	No.	%	No.	%
Does your school charge students for extra milk?											
a. Yes	84	138	36	81	21	37	10	64	17	320	84
b. No	15	37	10	16	4	4	1	1	0	58	15
TOTALS		175	46	97	25	41	11	65	17	378*	99

* - Four failed to respond.

TABLE 13

LUNCH TICKET PRACTICES IN 382 OKLAHOMA HIGH SCHOOL DISTRICTS

Questionnaire Question No. 11	Per Cent of Superintendents Responding to Item	Size of School Districts By Average Daily Attendance--1961-62									
		1-300		301-600		601-900		901-Over		Total	
		No.	%	No.	%	No.	%	No.	%	No.	%
Are lunch tickets sold by your school?											
a. Yes	57	74	19	62	16	34	9	48	13	218	57
b. No	43	102	27	37	10	8	2	17	4	164	43
If your answer is "yes", who sells the tickets?											
Administrator	7	12	3	8	2	5	1	4	1	29	7
Teachers	31	46	12	36	9	14	4	24	6	120	31
Students	1	1	0	2	1	0	0	1	0	4	1
Central Office	12	11	3	16	4	7	2	11	3	45	12
Others	6	4	1	0	0	8	2	8	3	20	6
TOTALS		176	46	99	26	42	11	65	17	382	100

TABLE 14

THE TEACHER AND SCHOOL LUNCH REPORTS IN 382 OKLAHOMA HIGH SCHOOL DISTRICTS

Questionnaire Question No. 12	Per Cent of Superin- tendents Responding to Item	Size of School Districts By Average Daily Attendance--1961-62									
		1-300		301-600		601-900		901-Over		Total	
		No.	%	No.	%	No.	%	No.	%	No.	%
Are classroom tea- chers asked to keep reports or records of students who par- ticipate in the school lunch program?											
a. Yes	87	161	42	96	25	31	8	44	12	332	87
b. No	13	15	4	3	1	11	3	21	5	50	13
A. If your answer is "Yes," are forms provided for the teachers?											
a. Yes	75	137	36	88	23	28	7	34	9	287	75
b. No	12	24	6	8	2	3	1	10	3	45	12
TOTALS		176	46	99	26	42	11	65	17	382	100

TABLE 15

TEACHERS' RESPONSIBILITY FOR LUNCH FUNDS IN 382 OKLAHOMA HIGH SCHOOL DISTRICTS

Questionnaire Question No. 12B	Per Cent of Superintendents Responding to Item	Size of School Districts By Average Daily Attendance---1961-62									
		1-300		301-600		601-900		901-Over		Total	
		No.	%	No.	%	No.	%	No.	%	No.	%
B. Are the teachers made responsible for the money?											
a. Yes	85	149	39	93	24	35	9	48	13	325	85
b. No	12	23	6	3	1	6	2	13	3	45	12
If the answer is "yes," how often is the teacher permitted to turn in money?											
Daily	61	99	26	62	16	30	8	41	11	232	61
Weekly	24	48	13	31	8	5	1	6	2	90	24
Monthly	0	1	0	0	0	0	0	0	0	1	0
Other	0	1	0	0	0	0	0	1	0	2	0
TOTALS		172	45	96	25	41	11	61	16	370*	97

* - 12 respondents omitted this item.

Table 16 indicates that 48 per cent of the 382 districts responding had supervisors for their school lunch program. Of the 199 districts reporting they had no supervisor, responsibility was lodged in teachers by 44, in the superintendent by 128, and in various other persons by 27.

The responses indicate, as shown in Table 17, that 59 per cent of the school districts charged different rates for the meals served.

The cost in each category as listed in question 14A was not shown because of the varied costs and the numerous ways in which the cost was calculated. Meals were served at rates that varied from 13 cents to 35 cents per meal.

From Table 18 it is evident that 71 of the 382 schools reporting did not have a method of accounting for the meals served at different rates in their school lunch rooms. It is also significant that 155 of the schools reported that they did have a method of accounting for meals served at different rates. A total of 59 per cent of the districts reported that meals were served at different rates.

Table 19 shows that the major proportion of the respondents indicated that their school lunch programs were self-supporting. It is of special significance however that only two per cent of the respondents answering the question "no" were from school districts of 601 and over in average daily attendance.

Table 20 points out the feeling held by a majority of the school districts that a state-wide system of accounting for the school lunch program would be of benefit. The need for uniform accounting was least apparent to the respondents from small schools.

TABLE 16

SUPERVISION OF THE LUNCH PROGRAM IN 382 OKLAHOMA HIGH SCHOOL DISTRICTS

Questionnaire Question No. 13	Per Cent of Superintendents Responding to Item	Size of School Districts By Average Daily Attendance--1961-62									
		1-300		301-600		601-900		901-Over		Total	
		No.	%	No.	%	No.	%	No.	%	No.	%
Does your school have a lunch program supervisor?											
a. Yes	48	58	15	48	13	32	8	45	12	183	48
b. No	52	118	31	51	13	10	3	20	5	199	52
If your answer is "no," who cares for the lunch program in your school?											
Teacher	11	27	7	12	3	4	1	1	0	44	11
Superintendent	33	85	22	31	8	4	1	8	2	128	33
Other	8	6	2	8	2	2	1	11	3	27	8
TOTALS		176	46	99	26	42	11	65	17	382	100

TABLE 17

CONSISTENCY OF LUNCH PRICES IN 382 OKLAHOMA HIGH SCHOOL DISTRICTS

Questionnaire Question No. 14	Per Cent of Superintendents Responding to Item	Size of School Districts By Average Daily Attendance--1961-62									
		1-300		301-600		601-900		901-Over		Total	
		No.	%	No.	%	No.	%	No.	%	No.	%
Are meals served at different rates in your lunch program?											
a. Yes	59	89	23	60	16	25	7	52	13	226	59
b. No	41	87	23	39	11	17	4	13	3	156	41
TOTALS		176	46	99	27	42	11	65	16	382	100

TABLE 18

ACCOUNTING FOR MEALS SERVED AT DIFFERENT RATES IN 382 OKLAHOMA HIGH SCHOOL DISTRICTS

Questionnaire Question No. 14 B	Per Cent of Superintendents Responding to Item	Size of School Districts By Average Daily Attendance—1961-62									
		1-300		301-600		601-900		901-Over		Total	
		No.	%	No.	%	No.	%	No.	%	No.	%
B. Do you have a method of accounting for all meals served at different rates?											
a. Yes	41	83	22	32	8	11	3	29	8	155	41
b. No	18	39	10	18	5	9	2	5	1	71	18
TOTALS		122	32	50	13	20	5	34	9	226	59

TABLE 19

SELF-SUPPORTING LUNCH PROGRAMS IN 382 OKLAHOMA HIGH SCHOOL DISTRICTS

Questionnaire Question No. 15	Per Cent of Superintendents Responding to Item	Size of School Districts By Average Daily Attendance--1961-62									
		1-300		301-600		601-900		901-Over		Total	
		No.	%	No.	%	No.	%	No.	%	No.	%
Is your school lunch program self-supporting?											
a. Yes	83	137	36	82	21	37	10	62	16	318	83
b. No	17	38	10	18	5	5	1	3	1	64	17
TOTALS		175	46	100	26	42	11	65	17	382	100

TABLE 20

ATTITUDES TOWARD A STATE-WIDE SYSTEM OF ACCOUNTING FOR THE SCHOOL LUNCH PROGRAMS IN 382 OKLAHOMA HIGH SCHOOL DISTRICTS

Questionnaire Question No. 16	Per Cent of Superintendents Responding to Item	Size of School Districts By Average Daily Attendance—1961-62									
		1-300		301-600		601-900		901-Over		Total	
		No.	%	No.	%	No.	%	No.	%	No.	%
Do you believe that a state-wide system of accounting for the school lunch program would be of benefit to your school?											
a. Yes	52	98	26	51	13	18	5	31	8	198	52
b. No	48	78	20	48	13	24	6	34	9	184	48
TOTALS		176	46	99	26	42	11	65	17	382	100

TABLE 21

OPINION OF CURRENT SYSTEM OF SCHOOL LUNCH ACCOUNTING IN 382 OKLAHOMA HIGH SCHOOL DISTRICTS

Questionnaire Question No. 17	Per Cent of Superintendents Responding to Item	Size of School Districts By Average Daily Attendance--1961-62									
		1-300		301-600		601-900		901-Over		Total	
		No.	%	No.	%	No.	%	No.	%	No.	%
In your opinion, is your system of accounting for your school lunch program as efficient as you would like?											
a. Yes	64	113	30	59	15	29	8	43	11	244	64
b. No	36	63	16	40	11	13	3	22	6	138	36
TOTALS		176	46	99	26	42	11	65	17	382	100

TABLE 22

ATTITUDE TOWARD AID IN DETERMINING FREE OR REDUCED RATE MEALS IN 382 OKLAHOMA HIGH SCHOOL DISTRICTS

Questionnaire Question No. 18	Per Cent of Superintendents Responding to Item	Size of School Districts By Average Daily Attendance—1961-62									
		1-300		301-600		601-900		901-Over		Total	
		No.	%	No.	%	No.	%	No.	%	No.	%
Do you think there should be a uniform method to aid local officials in determining free or reduced rate meals?											
a. Yes	59	119	31	54	14	20	5	34	9	227	59
b. No	41	55	14	46	12	22	6	32	9	155	41
TOTALS		174	45	100	26	42	11	66	18	382	100

It is worth-while to note in Table 21 that 36 per cent of the 382 schools responding felt that their system of accounting for the school lunch program was not as efficient as they would like.

Table 22 shows that in 59 per cent of the 382 schools reporting, it was thought that there should be a uniform method of determining free and reduced rate meals. This seemed to be more important in the schools of 100-300 in average daily attendance.

Summary

It was the purpose of the present chapter to state the substance of the findings and the principal conclusions which may be drawn concerning the practices reported. The validity of the data secured warrants generalizations applicable to the 382 school districts included in the study in relation to the practices reported and the size of the school district, but not beyond this group. The findings are summarized and the conclusions drawn for each of the specific functions of the school districts identified within the broad function of the accounting methods of the school lunch accounting methods used in the high school districts of Oklahoma.

There was definite indication that superintendents tended to place little value on the organization of a thorough accounting system of their school lunch programs. From these observations it may be concluded that superintendents in many cases had no source of information as to the best type of accounting for the school lunch program.

From the various methods of accounting for the school lunch program as reported by the schools responding to the questionnaire, there appeared to be a definite need for a uniform system of accounting for the school lunch programs of Oklahoma. This was also substantiated by the fact that 52 per cent of the respondents felt that a state-wide program would be of benefit to their school.

With 87 per cent of the schools reporting that teachers were asked to keep records and reports concerning the lunch program and 13 per cent of the schools reported that forms were not provided, it is certainly desirable that some type of uniformity should be adopted in order to relieve teachers of this additional function. The accounting forms received from many of the schools in Oklahoma indicated that each school was permitted to use any form or system of accounting they may choose.

The most striking response seems to be that of the auditing practices of the school systems of Oklahoma. The 382 schools reported that in 25 per cent of the cases school lunch records were not audited annually. Included in the results was that the School Lunch Division audited 14 per cent annually, certified public accountants audited 37 per cent annually, superintendents audited 18 per cent of their own school lunch funds annually, school treasurers audited one per cent, and five per cent were audited by other individuals. Some of the schools reported they had no knowledge of when their funds had been audited. Some schools reported that they were audited only when the School Lunch Division representatives came out to do the auditing, while others ranged from nearly every year to as high as every six years.

The data show noticeable contrast in the practices reported for districts of different sizes. In smaller school districts the superintendents reported that they predominated as leaders in the school lunch program of their particular school and served as school lunch supervisor in making the decisions that generally affect the school lunch operations. On the other hand, the superintendents in larger districts delegated this responsibility by employing people to organize and supervise the program.

It may be noted that in some cases good practices prevailed in the accounting for the school lunch programs. However, to a greater degree, the practices reported by the superintendents are carried on in casual fashion.

CHAPTER IV

A PROPOSED PROCEDURE OF STANDARDIZED ACCOUNTING FOR SCHOOL LUNCH PROGRAMS OF OKLAHOMA

Introduction

All benefits which accrue from accurate record keeping are so obvious as to require little discussion. Sound and economical fiscal management can be achieved only when data are available for analysis and for comparison with previous months and years of operation. What is true for individual schools and counties is equally true on a state-wide basis. When record keeping practices are uniform, analysis and comparison of schools with schools and counties with counties is possible. It is believed that the method presented herein will result in general improvement throughout the state of Oklahoma, as well as furnish valid data on the basis of which the accounting and expenditures of large sums can be supported.

Uniformity and simplicity of records are the major problems which have faced school superintendents and which most superintendents seek to improve. One of the areas of concentration is in the school lunch department. It is hoped that the information which is included in this chapter will be useful to all school superintendents within the state of Oklahoma.

It is also hoped that the method may provide the necessary information which will help and strengthen this branch of our educational program.

The purpose of this chapter is to propose a method of accounting to be used in the school lunch programs in the schools of Oklahoma.

Some Basic Principles of School Lunch Finance and Record Keeping

School lunch records should account for all school lunch funds, goods, and services handled by the school:--

1. An annual budget should be prepared well in advance of the school term. It is more desirable if prepared at the close of the preceding school term.

2. School lunch funds should be spent only for the purpose for which received.

3. School lunch accounting should be maintained on a cash basis. Receipts should be recorded at the time the money is actually collected. Expenditures should be recorded on the day that actual payment is made.

4. At the close of the school year, the total of the amount spent and the amount owed should not exceed the expected collections for that year.

5. The school administrator should be in charge of, and exercise responsibility for, the proper handling of school accounting.

6. Separate bank accounts should be maintained for all school lunch funds. Under no circumstances should they be intermingled with other funds.

Oklahoma State Board of Education Regulations

The Oklahoma State Board of Education Regulations applying to school lunch programs are as follows:

> The control of the State Department of Education and the supervision of the Public School System of Oklahoma shall be vested in the State Board of Education and subject to limitations otherwise provided by law. The State Board of Education shall:
>
> 6. Submit to the Governor a departmental budget based upon functions of the Department which shall be supported by detailed data on needs and proposed operations. Appropriations therefor shall be made in lump sum form for each major item in the budget as follows:
>
>   b. The supervision of all other functions of general and special education including general control, free textbooks, school lunch, Indian education and all other functions of the Board and an amount sufficient to adequately staff and administer these services.
>
> 14. Be and is hereby designated as the "State Educational Agency" referred to in Public Law 396 of the 79th Congress of the United States which law states that said Act may be cited as the "National School Lunch Act," and said State Board of Education is hereby authorized and directed to accept the terms and provisions of said Act and to enter into such agreements, not in conflict with the Constitution of Oklahoma or the Constitution and statutes of the United States, as may be necessary or appropriate to secure for the State of Oklahoma the benefits of the school lunch program established and referred to in said Act.
>
> 15. Have authority to secure and administer the benefits of the National School Lunch Act (Public Law 396 of the 79th Congress of the United States as it may be now or hereafter amended or supplemented) in the state of Oklahoma and is hereby authorized to employ or appoint and fix the compensation of such additional officers or employees and to incur such expenses as may be necessary for the accomplishment of the above purpose.
>
> 19. To have general supervision of the school lunch program.
>
> 21. Provide for the establishment of a uniform system of

pupil and personnel accounting, records and reports.[12]

The laws of the state of Oklahoma place the responsibility for control and management of school lunch funds in the hands of the local Boards of Education. The only limitation is that the local Boards of Education must operate within the bounds of the statutes of Oklahoma.

Proposed Accounting System for Oklahoma

The proposed method of accounting was formulated from the results of questionnaires, common practices, decisions made from available literature, suggestions from the jury of experts, and accumulated knowledge of the school lunch program. Should this method be approved and recommended by the State Board of Education and the School Lunch Division, it should be maintained for the purpose of protecting school employees and boards of education; and for encouraging a more accurate accounting of the program.

Budget

The annual budget for the coming year should be prepared at the end of the school year. The proposed budget is shown in Appendix D.

The budget information is used to calculate:

1. Per meal income (total income divided by total lunches).
2. Expenditures for food, labor and other on a per month, per day, per meal, and percentage basis.

These figures are used to compare actual and estimated income and

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[12]School Laws of Oklahoma, 1961, Article II, Section 25, pages 21, 22, 24, and 25.

expenditures when school lunch operations are in progress. Such comparisons point to any need for remedial actions.

School Lunch Collection Record

The recording of meals served (whether full rate or reduced rate), milk served to each student, extra milk served, milk and lunches served to adults, total money received from each category, balance due child, balance due school, and total meals served, is the most difficult task concerning the school lunch program of any school. The collection record simplifies the method of accounting for the above mentioned tasks for any school lunch program operating in Oklahoma. This proposed method is the principal objective of this dissertation. This method also provides a solution to the first three major issues of the problem as listed in Chapter I.

The school lunch collection record is simple and can be used in several different ways. Should a school district choose to have each teacher in the classroom keep records of the program, it can be done in the same fashion that attendance registers are kept. If all records are kept in the cafeteria, books may be lettered "A", "B", "C", etc., and entries made as the students pass through the line and receive their meals. Lunch tickets can be sold through the office, punched and taken up at the serving line of the cafeteria. After taking the tickets, entries can be made in the office by office personnel. The school lunch collection record can be found in Appendix D.

A simple and detailed set of instructions for the use of the school lunch collection record are as follows:

Column 1: List the name of the child or adult in this column.

Column 2: List the charge for each meal served as shown in meal code.

Column 3: List grade in which student is enrolled.

Column 4: Give short explanation of reason for free or reduced rate meals served to students, if these meals are granted.

Column 5: This column is the same for each day of the week. The large portion on the left of the column is to record the money paid, and to indicate whether or not the individual ate on this particular day. This may be done by simply placing a check mark in the square if the person ate on that day. If money was collected, this amount should also be recorded in the large portion on the left of the column. The small portion to the right that is headed "Milk" is made up of two vertical squares. The top square may be used to record the number of half pints of milk served to the person. The lower square may be used to record the amount paid for the extra milk, or for each half pint that is taken in addition to the one served with the meal.

Column 6: Enter the total number of meals served each person for the week.

Column 7: Enter in the upper left hand corner the total number of half pints of milk served to each person for the week. Enter in the lower right hand corner of column the total money collected from each person for milk.

Column 8: Total all money collected from each individual, including that for milk, and list amount in this column.

Column 9: Enter the credit or balance due the student in this column. (A child might pay for a full week in advance on Monday and be absent one day or more during the week and would be entitled a refund. This column keeps the records accurate as to how many meals, or how much refund the student might be entitled.)

Column 10: This column aids in keeping a cumulative total, should a pupil charge his meals. It is to be totaled cumulatively after each week.

Forms and Their Use

In order for any plan of accounting for funds to function properly, some forms must be established. These forms have been established to simplify the daily, weekly, and monthly reporting of school cafeterias to the central office.

Daily Lunch Report to Central Office

The information contained in this form can be taken from the report, sent to the individual school office, and compiled by simple addition of all the categories listed under each item. The form should be kept daily and sent to the central office. The form is shown in Appendix D.

Receipt Form to be Used by Individual School Administrator

This receipt should be prepared each time money is collected by the administrator. The school lunch collection record book should be indicated on the receipt. The receipt should be made in triplicate -- the original given to the purchaser, the duplicate sent to the central office with the money and the daily lunch report to the central office, and the triplicate to remain in the book. The individual school administrator should sign the receipts in triplicate. This receipt form is shown in Appendix D.

Receipt Form to be Used by Central Office

This form should be prepared each time money is collected by the central office. The receipt should be prepared in duplicate--one for the individual school administrator and the other to remain in the book for posting and auditing purposes. All receipts should be signed by the central office. The receipt form is shown in Appendix D.

Central Office Lunch Record

This form should be kept by the central office daily. The information can be tabulated from the daily lunch report sent to the central office for each school. At the end of the month it is simple to add each column and report on any category. This form can be found in Appendix D.

Lunch Fund Ledger

This form should be prepared for each school or cafeteria within the school district. The purpose of this ledger is the immediate ease of checking or reporting the condition of any lunch room at any time. Any expenditure charged to a particular lunch room should be accompanied by proper receipts or sales bills secured from those with whom the money is spent.

All transactions for a particular school or lunch room should be detailed on this ledger, and the form should be used for both receipts and disbursements. The method of recording receipts on this form is as follows:

Column 1. Enter date of receipt.

Column 2. Enter receipt number.

Column 3. Leave blank.

Column 4. Enter source of money.

Column 5. Enter brief explanation of receipt.

Column 6. Use when receipts and disbursements have been classified by code.

Column 7. Enter amount of receipt.

Column 8. Leave blank.

Column 9. Total amount in receipt column (Column 7) and previous balance (Column 9). Enter total in this column.

The method of recording disbursements on this form is as follows:

Column 1. Enter date of disbursement.

Column 2. Enter check number.

Column 3. Enter expenditure voucher number, if required.

Column 4. Enter name of company or person to whom expenditure is to be paid.

Column 5. Briefly explain disbursement.

Column 6. For use only if codes are used.

Column 7. Leave blank.

Column 8. Enter amount of disbursement.

Column 9. Subtract the amount of the disbursement (Column 8) from the previous balance (Column 9), and enter new balance in Column 9.

The lunch fund ledger form can be found in Appendix D.

Control Fund

The control fund form as shown in Appendix D should be kept as a guide for all schools or lunch rooms. All receipts and disbursements of the lunch fund ledger should be entered and detailed on this form. The column headings should be the same as the lunch fund ledger with one exception. This exception is in Column 6. In Column 6 the name of the school or lunch room to which the receipt was credited or the disbursement was charged should be entered. The total of the balance of the control fund should equal the totals of the balances of all school or lunch fund ledger's balance at all times.

School Lunch Check

One check form is recommended for the disbursement of funds for the school lunch program. The checks should be processed only in the central office by the treasurer and countersigned by someone designated by the board of education. The checks should be numbered in sequence, beginning with the number one. It should be recognized that no check for disbursement of funds be made unless receipts or sales slips are presented for the expenditure. Under no circumstance should payment be made other than by check. The check form is found in Appendix D.

A bond should be purchased by the school lunch fund for the central office treasurer in the amount of money that is expected to be on hand at any given time during the year.

Bank Reconciliation Form

The bank reconciliation as shown in Appendix D is used to reconcile the bank balance with the cash balance as shown by the control fund balance, and the total of all the lunch fund ledger's balance. It is also useful in monthly reporting.

School Lunch Invoice

The school lunch invoice form provides the information as well as the verification of all expenditures from the school lunch funds. The information provided on this form is the date, the school which received the merchandise, the vendor, quantity, item, unit price, total, date received, and the signature of the person receiving the goods or services. This invoice form is shown in Appendix D.

Monthly Report of Central Office Treasurer

The monthly report of the central treasurer is a very useful form for reporting the financial conditions of each cafeteria or lunch room during any given month during the school year. All the names of the school lunch rooms as listed on each lunch fund ledger should be listed, the balance on hand at the beginning of each month, receipts during the month as shown on the lunch fund ledger, the total of the disbursements as shown on the lunch fund ledger, balance on hand at close of each month as shown on the lunch fund ledger, blanace in bank at close of the month, checks outstanding at the close of each month, actual bank balance at the close of the month. It should be the same as the balance shown by the control fund, and should be signed by the central office treasurer. This form is shown in Appendix D.

Summary

The responsibility for control and management of the school lunch programs of Oklahoma is left with the local boards of education. Usually the local boards of education delegate this responsibility to the superintendent of schools, who in turn delegates the responsibility to another school employee.

The proposed plan is unusual to the state of Oklahoma in many respects. This plan proposes a budget, a school lunch collection record, daily detailed reports, receipts to be used, a school or lunch fund ledger, a control fund, check forms, an invoice, monthly report by central office treasurer, and bank reconciliation form. The plan provides for a bonded central office treasurer.

The proposed plan provides a method whereby accurate and detailed information may be kept in order to file a Claim for Reimbursement with the School Lunch Division at the end of each month, and an accurate and detailed audit may be completed at any time.

CHAPTER V

SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

Introduction

Some type of organization and administration have for some time been recognized as essential to the effective functioning of any enterprise. The American education system has developed into one of the largest enterprises of the United States and as such demands adequate administrative structure. One of the most controversial phases of our educational system is its accounting practices. In no area was the need for an efficient accounting system more evidant than in lunch room operations.

This study sought answers to the following questions: 1. What is the best method of accounting for meals served, with and without milk? 2. What is the best method of accounting for each meal served at a full rate, reduced rate, and free? 3. What is the best method of accounting for the Special Milk Program? 4. What is the best method of accounting for all school lunch funds at the local level?

The procedures of the study were, first, to search the literature in school lunch accounting, including books, periodicals, publications, and legal documents; second, to secure data from State Superintendents of Public Instruction of the 50 states; third, to secure data from superintendents of high school districts of Oklahoma; fourth, to provide a method of accounting that would be adaptable to the school lunch programs of Oklahoma.

Only public high school districts of Oklahoma and the State Superintendent's of Public Instruction of the fifty states were included in the study. By means of the survey method, questionnaires were sent to the state superintendents and high school superintendents of Oklahoma. Responses were received from all of the 50 states, and 382 responses were received of the 557 sent to the superintendents of schools in Oklahoma.

The purpose of the study was to bring together the materials and methods currently in use so that a uniform method of accounting could be developed that would be simple and meet the standards set up by the National School Lunch Act of 1946.

Findings of the Study

1. As indicated by the returns from the 50 State Superintendents of Public Instruction, 30 of the 50 states reporting had no uniform method of accounting for meals served in public school lunch rooms at a full rate, reduced rate, free, and for the Special Milk Program.

2. Only 40 per cent, or 20, of the 50 states reporting indicated that their state had a uniform method of accounting for each meal served with or without milk.

3. Only 21 of the 50 states reported that their state had a uniform method of accounting for all school lunch funds at the local level.

4. A large majority of the states included in this study indicated that the local boards of education were held responsible for accounting for the school lunch funds of their respective school districts. Certain specific information was required to be reported to the State Departments of Education, but the manner in which the information was derived seemed to be of little concern.

5. Oklahoma schools did not follow any particular type of a uniform method of accounting for school lunch programs.

6. The district superintendents of Oklahoma felt it would be of much benefit to their school systems if a uniform method could be developed.

7. The district superintendents of Oklahoma felt that the method now used by their particular schools was not as efficient as they would prefer.

8. More than 300 of the school systems in this study were dependent on teachers in the regular classroom to keep reports and accept monies from students in connection with the school lunch program of their school.

9. A method has been presented in Chapter IV for providing a school district of Oklahoma with data they need to maintain and account for the school lunch program. The system has forms and simple instructions for their use. It should be remembered that the methods developed in this study will expedite the preparation of reports required by the State Department of Education of Oklahoma. Because of this fact and because of rapid advancement in the field of accounting, a new instrument may become obsolete in a short period of time. On the other hand these instruments may serve satisfactorily for a long time. It is understood

that changes in regulations, procedures, and information needed by authorities will cause revision of any instrument.

Significant Controls and Trends

There were several controls and trends which are considered to be of unusual significance in the establishment and operation of a uniform method of accounting for the school lunch programs of Oklahoma as well as in the other 49 states.

Some of the significant controls and trends, and observations regarding them, are as follows:

1. State legislatures in the exercise of powers granted them by the State Constitution fail to specify type or method of accounting.

2. After a school lunch program is established it generally remained unchanged regarding operation and control.

3. There was a slight trend in a few states requiring certain methods and forms for accounting for the school lunch programs of their state.

4. In 1947, the legiklature of Oklahoma gave the State Department of Education general supervision of the Schoel Lunch Program.

This study reveals that the State Department of Education and state legislature have provided very little if any leadership for accounting for the overall school lunch programs for the school districts of the state.

Conclusions

From the findings, based upon the replies of the State Superintendents of Public Instruction of the 50 states, and 382 of the 557 district superintendents of schools of Oklahoma, the following conclusions were drawn:

1. The major conclusion evolving from this study is that an important function of any school superintendent is the prudence of accounting and reporting of any program in the school. According to authoritative judgment of the jurors used in this study, the Oklahoma school superintendents know which of the functions attendent to their office are important and which are unimportant. Therefore, a method of accounting for the school lunch programs of Oklahoma should be well received by the school superintendents of Oklahoma.

2. There is a need for a uniform accounting system for the school lunch programs in Oklahoma.

3. Most of the accounting for school lunch programs of Oklahoma is inadequate.

Suggested Areas for Further Study

Areas for further study are suggested as a basis for supplementing the findings of this study, as follows:

1. It is recommended that a study pertaining to the history of the school lunch program be made because of the lack of available material found in libraries.

2. There is an apparent need for a study concerning the physical needs of the school lunch programs of Oklahoma.

3. Further study is needed in relation to the personnel administration of the school lunch programs of Oklahoma.

4. A study is recommended so that criteria applicable to Oklahoma be developed and validated for further studies.

5. A study would be helpful to determine how school lunch programs

within the state are financed, without regard to their participation in the National School Lunch Program, and how such financing compares with methods used to finance general educational activities. Estimates of the future costs of the program under varying assumptions of the levels of participation and prices could be included, as well as alternative methods of financing the cost of the state program in future years.

6. Help would be derived from a study to determine, through a detailed study of selected programs, the extent to which teacher, student, and volunteer labor is used in school lunch programs, typical work performed, payments made (if any), and the advantages and dis-advantages of the use of such labor. The effects should be related not only to the efficient operation of the program but also to the resulting interest in the program on the part of students, teachers, and the community.

7. There is need for a study to determine the basis upon which schools decide to purchase major equipment, who advises them as to the type to buy, and how the purchases are financed.

Recommendations

It is recommended that:

1. Oklahoma adopt a state-wide, uniform method of accounting for the school lunch programs in the public schools.

2. Oklahoma schools participating in the school lunch program be audited annually by the School Lunch Division of the State Department of Education.

3. School districts in Oklahoma participating in the school lunch program provide a central treasurer to care for all the school lunch funds

for the school district.

4. Boards of education in Oklahoma adopt policies regulating the school lunch program in each school district.

5. All boards of education in Oklahoma set up a separate account for school lunch funds.

6. A school lunch supervisor be employed by school districts in Oklahoma having an enrollment of more than 600 students.

7. The school lunch treasurer keep a record of all receipts and disbursements.

8. Boards of education in Oklahoma require the central treasurer to make regular financial reports to the board of education monthly.

9. It would be desirable to supplement the current study by a follow up investigation to check by observation and interview the reported practice against actual practice.

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BIBLIOGRAPHY

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APPENDIX A

Clinton Public Schools
Clinton, Oklahoma
May 10, 1962

Mr. Al Jennings, Director
School Lunch Division
State Department of Education
State Capitol
Oklahoma City 5, Oklahoma

Dear Mr. Jennings:

Your position as Director of the School Lunch Division for Oklahoma schools equips you with certain information which I am in need of concerning School Lunch Programs of our state.

May I ask that you serve as a juror for information, suggestions, and recommendations concerning my study of the School Lunch Programs of Oklahoma. May I ask that you also suggest two names of competent individuals in the State Department of Education who might serve, as well as three superintendents of schools that you feel are capable of expressing good judgment in relation to the School Lunch Program.

I wish to thank you in advance for your attention to this request.

Sincerely,

Don Owen, Superintendent

STATE BOARD OF EDUCATION

School Lunch Division

Oklahoma City, Oklahoma

May 11, 1962

Mr. Don Owen, Supt.
Clinton Public Schools
Box 245
Clinton, Oklahoma

Dear Don:

In answer to your letter requesting me to serve as a juror for information, suggestions and recommendations concerning your study of the School Lunch Programs of Oklahoma for your Doctor Degree, I will do so-if you don't work us too hard.

I suggest Mr. Winston Howard and Mr. E. H. McDonald for the other two from the State Department of Education.

For the three superintendents of schools, I suggest Mr. G. L. Hollabaugh, Broken Arrow Schools and State Board of Education Member, Mr. Archie Gwartney, Liberty School, Mounds - formerly school business manager, Broken Arrow, and Mr. Oscar Rose, Midwest City, Oklahoma. Each one of these school administrators is well versed in school lunch matters.

Sincerely yours,

Al Jennings, Director
School Lunch Division

AJ:rm
cc: Hollabaugh
Gwartney
Rose

Clinton Public Schools
Clinton, Oklahoma
May 17, 1962

Mr. G. L. Hollabaugh
Broken Arrow Public Schools
Broken Arrow, Oklahoma

Dear Mr. Hollabaugh:

Your position with the public schools of our state equips you with certain information which I am in need of concerning School Lunch Programs of Oklahoma.

May I ask that you serve as a juror for information, suggestions, and recommendations concerning my study of the School Lunch Programs of Oklahoma. I feel that you would be a great help to me.

I wish to thank you in advance for your attention to this request.

Sincerely,

Don Owen, Superintendent

(Also sent to:
Oscar V. Rose, Midwest City, Oklahoma
E. H. McDonald, State Department of Education
Winston Howard, State Department of Education
Archie Gwartney, Mounds, Oklahoma)

STATE DEPARTMENT OF EDUCATION

E. H. McDonald, Asst. Superintendent

Oklahoma City, Oklahoma

May 18, 1962

Mr. Don Owen, Supt.
Clinton Public Schools
Box 245
Clinton, Oklahoma

Dear Don:

I am in receipt of your letter of May 17 wherein you ask me to serve as a juror for information, suggestions, and recommendations concerning the School Lunch Programs of Oklahoma.

I will consider it an honor to serve in this capacity. You may depend on my help in every way possible.

Sincerely yours,

E. H. "Hack" McDonald
Asst. State Superintendent

EHM:m

Clinton Public Schools
Clinton, Oklahoma
July 23, 1962

Mr. Archie Gwartney, Jr.
Superintendent, Liberty School
Route 1
Mounds, Oklahoma

Dear Mr. Gwartney:

You have had an opportunity to observe the workings of the school lunch programs in Oklahoma, and I feel sure you know of their contributions. I am in the process of developing a questionnaire for the purpose of suggesting a standardized method of accounting for the school lunch programs of Oklahoma, and I feel that your comments concerning certain contributions and facets of the school lunch program will be of help to me. Will you please give me your opinion concerning the following:

1. What are the problems of accounting in the school lunch programs?
2. What are the strengths of the school lunch programs?
3. What are the weaknesses of the school lunch programs?
4. Would a uniform method of accounting be of value? Why?
5. In what ways might our school lunch programs be improved?
6. Please make any comments which you feel have not been covered in the above questions.

Your assistance in this endeavor is greatly appreciated.

Sincerely,

Don Owen, Superintendent

(Also sent to:
Oscar V. Rose, Midwest City, Oklahoma
E. H. McDonald, State Department of Education
Winston Howard, State Department of Education
G. L. Hollabaugh, Broken Arrow, Oklahoma
Al Jennings, Director, School Lunch Division)

STATE BOARD OF EDUCATION

School Lunch Division

Oklahoma City, Oklahoma

July 27, 1962

Mr. Don Owen, Supt.
Clinton Public Schools
Clinton, Oklahoma

Dear Mr. Owen:

The following statements are given in answer to your questions, in the order asked:

1. The problems of accounting in the school lunch program are - to get schools to keep an adequate daily record of meals served to children with and without milk, meals served to adults with and without milk, free and reduced cost meals; also, proper recording of income as it is received, and all expenditures, by category.

2. The strengths of the school lunch programs are: providing a low cost meal that parents can afford to pay; providing free or reduced cost meals for those unable to pay; providing 1/3 to 1/2 of the child's nutritional needs each school day; use of the lunchroom as a place to teach social graces, appreciation of good food, knowledge of nutrition, and to form lifetime food habits that are good.

3. Weaknesses of the programs might be the lack of trained personnel in management; that is, food management and record keeping. Too many times this is an added duty for an already busy teacher.

4. Certain records are a contractual requirement. These are outlined in the record folder. Conformity in the supporting documents is to be desired.

5. There are always some schools that need to improve the quality of their meals (preparation or balance), or sanitation, storage facilities, equipment, facilities, etc. Many mistakes are made in planning new lunchrooms. Some schools are careless with commodities. Schools should always take advantage of workshops and other services offered.

Very truly yours,

Al Jennings, Director
School Lunch Division

AJ:rm

Liberty School
Mounds, Oklahoma
July 28, 1962

Mr. Don Owen, Supt.
Clinton Public Schools
Clinton, Oklahoma

Dear Don:

I am sorry I did not answer the questionnaire sooner, but I broke my right hand and it was in a cast until a couple of weeks ago. I am in a small school and do not have any secretarial help. I will try to be more prompt with the other questionnaires.

Problems of Accounting:

1. Difficult to keep accurate record of the number of students eating and money turned in by classroom teacher. It is a problem to determine the number of students eating at different prices.

2. The National School Lunch folder makes a good record of the number of students eating. (That is, after you determine the number who ate.)

Weakness of Program:

3. No uniform method of accounting.
   No uniform method to determine who should eat free or reduced cost lunches.

4. A uniform method of accounting would be of value. I, of course, realize that a system to fit all schools would be difficult to work out. In my opinion it would have to be used as a guide. If all systems had a similar system, the books would be much easier audited and it would be easier to check records of individual schools on the state level.

5. Ways to improve program:
   a. Uniform set of records to use as a guide.
   b. A better accounting system to be used by classroom teacher when turning in money.
   c. A guide to be used to determine free and reduced cost meals.
   d. All money deposited in the bank and everything purchased paid for by check.

Sincerely,

Archie Gwartney, Supt.

STATE BOARD OF EDUCATION

Finance Division

Oklahoma City, Oklahoma

August 3, 1962

Mr. Don Owen, Superintendent
Clinton Public Schools
Clinton, Oklahoma

Dear Mr. Owen:

I appreciate the opportunity to express my views concerning the lunch program and its operation in the state of Oklahoma. Probably no other function of the public school operation needs closer scrutiny and thorough examination as that of the lunch program for the boys and girls as provided through the School Lunch Division of the State Department of Education.

With a large majority of the lunch program operating in small high schools and rural dependent districts, the task of proper financial accounting would appear to be of the utmost importance. Certainly, an adequate accounting procedure that would be appropriate both for small school operation as well as one for the larger system needs to be devised and effected.

Such accounting procedures would, of necessity, require simplification as well as thoroughness inasmuch as the persons charged with this responsibility in the small schools would not have formal training in accounting procedure.

Such an accounting method, uniform throughout the state and nation, would be invaluable assistance to the local school administrator in the performance of his administrative duties to the lunch program.

Any assistance that this division of state government can be to you, or to your staff members, in search of information needed to fulfill such a procedure will gladly be furnished.

Please feel free to call upon us at any time.

Sincerely yours,

Winston Howard, Asst. Director
Finance Division
State Board of Education

WH:dw

Broken Arrow School
Broken Arrow, Oklahoma
July 25, 1962

Mr. Don Owen
Superintendent of Schools
Clinton, Oklahoma

Dear Don:

I will attempt to answer your questions with as few words as possible. They are:

1. Lack of help--bookkeeping getting too big.

2. One purpose for balanced meals.

3. Free lunches--not enough time to eat--poor workers.

4. I think we will have one.

5. Too many menus from federal level.

Don, everything is going good.

Sincerely,

G. L. Hollabaugh
Supt. of Schools

STATE DEPARTMENT OF EDUCATION

E. H. McDonald, Asst. Superintendent

Oklahoma City, Oklahoma

July 26, 1962

Mr. Don Owen, Supt.
Clinton Public Schools
Clinton, Oklahoma

Dear Don:

I had your letter of July 23 wherein you asked several questions relative to the Oklahoma School Lunch Program. I shall attempt to answer your questions to the best of my ability, and I hope that my answers may be of some value to you.

Question No. 1: "What are the problems of accounting in the school lunch programs?"

Answer: At the present time we do not have a unified method for all schools to account for the expenditures of funds and meals served to students, etc. It is my thinking that the school lunch programs should have some sort of accounting form developed.

Question No. 2: "What are the strengths of the school lunch programs?"

Answer: The school lunch programs give well-balanced, nutritious meals. This enables indigent children to have nutritious meals. If the program is properly supervised, all children have good meals.

Question No. 3: "What are the weaknesses of the school lunch programs?"

Answer: Some of the weaknesses of the school lunch programs are insufficient funds, lack of properly trained supervisors, cooks, etc.

Question No. 4: "Would a uniform method of accounting be of value? Why?

Answer: Yes. A uniform method of accounting would assist the State office in having uniform reports and there would be a better accounting to this office.

Question No. 5: "In what ways might our school lunch programs be improved."

Answer: The school lunch programs could be improved by teachers and administrators having to spend less time with the programs and by having better qualified cooks and a better accounting program.

Question No. 6: "Please make any comments which you feel have not been covered in the above questions."

Answer: I believe that a better accounting procedure to the local administrator's office and the State office would greatly benefit the school lunch programs.

I trust and hope these answers will be of some value to you. It is a pleasure to give you my thinking of them.

Sincerely yours,

E. H. "Hack" McDonald
Asst. State Superintendent

EHM:m

Midwest City Schools
Midwest City, Oklahoma
August 6, 1962

Mr. Don Owen
Superintendent of Schools
Clinton, Oklahoma

Dear Mr. Owen:

Please pardon me for not responding to your inquiry concerning your school lunch program study in Oklahoma.

I will now make some comment concerning the questions you posed in your lwtter in this regard:

1. What are the problems of accounting in the school lunch programs?
   a. Accurate accounting of meals and extra milk.
   b. Collection and receipt of money, both pupil and adult.
   c. Awareness on the part of all persons sharing a responsibility for this program of the tremendous importance for accuracy in dealing with moneys necessary to operate a school lunch program whether it be small or large. Books must balance with regard to receipts and I strongly suggest that <u>all</u> payments be made from lunch funds by check.

2. What are the strengths of the school lunch programs?
   a. Improved food habits resulting in better health and training of children.
   b. Sanitation and safety. It is much easier to insure a sanitary lunch through the lunch program than through lunches brought from home and stored in the various manners necessary to store them. Also safety of children is involved since few people will be required to leave the school property at lunch time.

3. What are the weaknesses of the school lunch program?
   a. The educational level of employees generally due to the salary rates which it is possible to pay from funds made available from this program.
   b. Lack of in-service training for lunch program employees resulting in inability of proper cost control.
   c. Poor purchasing practices due to community pressures.

4. Would a uniform method of accounting be of value? Why?
   a. This might be of value as a guide, however, it is doubtful that any system or method could be devised which would be acceptable to all lunch programs.

5 and 6. General comments on ways in which the school lunch program might be improved.

a. Better interpretation of the lunch program to and by students, parents, teachers, and other citizens of the community.
b. Improved program of communication by all interested persons designed to interpret the program.
c. Use of the lunch program as a laboratory in teaching health, sanitation, cost accounting, social studies, economics, etc.
d. By teacher training insure the values of the lunch program and nutrition in connection with certification.
e. Correlate nutrition with physical fitness.
f. More available assistance in securing proper facilities and equipment.
g. More required training for employees in order to secure improved standards of food preparation.

Trusting that this information will be of value to your study, I am

Very truly yours,

Oscar V. Rose, Supt.

OVR:ms

Clinton Public Schools
Clinton, Oklahoma
September 1, 1962

Dear Superintendent of Schools:

The information requested in this questionnaire is essential to a study I am making of Oklahoma's School Lunch Program. I would appreciate your cooperation in answering the questions that apply to your school.

In most instances, place an "X" on the line to the right of the question. In other instances, the questions are simple and self-explanatory. Should additional space be needed for answering the questions, please attach a separate sheet or use the last page of the questionnaire sheets.

SCHOOL LUNCH PROGRAM QUESTIONNAIRE
OF THE
OKLAHOMA HIGH SCHOOL DISTRICTS

Name of School______________________________District No.__________

Superintendent____________________Address_________________________

1. How much money was expended by the school lunch program in your school for the 1961-62 school year?
$________________

2. What was your school's legal average daily attendance for the 1961-62 school year?
$________________

3. How many teachers are in your school system?
____

4. What was your school's average daily participation in the school lunch program for the school year 1961-62?
____

5. Does your school have a separate fund for school lunch monies?
Yes______No________

If your answer is "No," in what fund do you keep your school lunch account?
____________Activity
____________General
____________Other

7. Is milk served in your cafeteria daily?
Yes_____ No_____

8. Does your school have a system of accounting for each one-half pint of milk served with the lunches? Yes_____ No_____
If your answer is "Yes," please explain?

____

____

9. Is your school participating in the Special Milk Program?
Yes_______ No_______

10. Does your school charge students for extra milk?
Yes_____ No_______

11. Are lunch tickets sold by your school?
Yes_____ No_______
If your answer is "Yes," who sells the tickets?
__________Administrator
__________Teachers
__________Students
__________General Office
__________Other

12. Are classroom teachers asked to keep reports or records of students who participate in the School Lunch program?

Yes_______ No_______
A. If your answer is "Yes," are forms provided for the teachers? Yes_______ No_______
If a form is provided, please enclose a copy.
B. Are the teachers made responsible for the money?
Yes______ No_______
If the answer is "Yes," how often is the teacher permitted to turn in money?
__________Daily
__________Weekly
__________Monthly
__________Other

13. Does your school have a lunch program supervisor?
Yes______ No_______
If your answer is "No," who cares for the lunch program in your school?
__________Teacher
__________Superintendent
__________Other

14. Are meals served at different rates in your lunch program?

Yes________ No________

A. If your answer is "Yes," give the amount charged in each category listed below?

___________Elementary Students

___________Junior High School Students

___________Senior High School Students

___________School Employees

___________Other Adults

B. Do you have a method of accounting for all meals served at different rates? Yes________ No__________

If your answer is "Yes," please explain?

____

____

____

15. Is your School Lunch program self-supporting?

Yes________ No________

16. Do you believe that a state-wide system of accounting for the School Lunch program would be of benefit to your school?

Yes________ No________

17. In your opinion, is your system of accounting for your school lunch program as efficient as you would like?

Yes________ No________

18. Do you think there should be a uniform method to aid local officials in determining free or reduced rate meals?

Yes________ No________

19. Please enclose any forms used in your school for the school lunch program, other than those provided by the State Department of Education.

Upon completion, please return questionnaire in the enclosed self-addressed, stamped envelope to:

Don Owen
P. O. Box 278
Clinton, Oklahoma

Yours very truly,

Don Owen, Superintendent

jlm
Enc.

STATE DEPARTMENT OF EDUCATION

Oklahoma City, Oklahoma

August 29, 1962

Dear Superintendent:

This letter is written in regard to a questionnaire that is being sent to you by Don Owens, Superintendent of Schools, Clinton, Oklahoma, relative to school lunch accounting. Since it will take only a few minutes of your time to complete this questionnaire, I would appreciate your giving it your immediate attention.

Data collected from this survey will be valuable to our School Lunch Division and to the State Department of Education.

Sincerely yours,

E. H. McDonald
Asst. State Superintendent

EHM:y

SCHOOL SYSTEMS BY COUNTIES REPLYING TO QUESTIONNAIRES

Adair
- I-25, Stilwell
- I-11, Westville

Alfalfa
- I-97, Aline
- I-1, Burlington
- I-46, Cherokee
- I-4, Jet
- D-3, Lambert

Atoka
- I-15, Atoka
- I-19, Tushka

Beaver
- I-75, Balko
- I-22, Beaver

Beckham
- I-6, Elm City
- I-51, Erick
- I-2, Merritt
- I-31, Sayre

Blaine
- I-105, Canton
- I-2, Fay
- I-97, Greenfield
- I-9, Okeene
- I-42, Watonga

Bryan
- I-3, Achille
- I-23, Bokchito
- I-5, Caddo
- I-4, Colbert
- I-72, Durant

Caddo
- I-4, Alfalfa
- I-A, Anadarko
- I-6, Apache

Caddo (continued)
- I-15, Binger
- I-68, Broxton
- I-64, Cyril
- I-132, Eakly
- I-7, Fort Cobb
- I-86, Gracemont
- I-161, Hinton
- I-1, Hydro
- I-12, Lookeba-Sickles
- I-10, Oney

Canadian
- I-76, Calumet
- I-34, El Reno
- I-69 Mustang
- I-57, Union City
- I-27, Yukon

Carter
- I-19, Ardmore
- D-71, Berwyn
- I-65, Dundee
- I-74, Fox
- I-55, Healdton
- I-32, Lone Grove
- I-43, Wilson
- D-72, Zaneis

Cherokee
- I-35, Tahlequah

Choctaw
- I-2, Ft. Towson
- I-3, Grant
- I-39, Hugo
- I-4, Soper

Cimarron
- I-2, Boise City
- D-10, Felt
- I-11, Keyes
- D-1, Plainview

Cleveland
- I-57, Lexington
- I-2, Moore
- I-40, Noble

Coal
- I-1, Coalgate
- I-2, Tupelo

Comanche
- I-132, Chattanooga
- I-16, Elgin
- I-9, Fletcher
- I-4, Geronimo
- I-2, Indiahoma
- I-8, Lawton
- I-3, Sterling

Cotton
- I-333, Big Pasture
- I-101, Temple
- I-1, Walters

Craig
- I-20, Bluejacket
- I-65, Vinita

Creek
- I-2, Bristow
- I-39, Drumright
- I-31, Kellyville
- I-3, Mannford
- I-20, Oilton
- I-33, Sapulpa
- D-75, Slick

Custer
- I-5, Arapaho
- I-46, Butler
- I-99, Clinton
- I-1, Custer
- I-66, Hammon
- I-6, Thomas
- I-26, Weatherford

Delaware
- I-4, Colcord

Delaware (continued)
- I-1, Jay
- I-3, Kansas

Dewey
- I-3, Leedey
- D-10, Oakwood
- I-8, Seiling
- I-5, Vici

Ellis
- I-3, Arnett
- I-2, Fargo
- I-42, Shattuck

Garfield
- I-5, Carrier
- I-77, Covington
- I-57, Enid
- I-47 1/2, Garber
- D-11, Hillsdale
- I-4 1/2, Hunter
- I-18, Kremlin
- D-4, Pioneer
- I-1, Waukomis

Garvin
- I-72, Elmore City
- I-1, Hughes
- I-9, Lindsay
- I-7, Maysville
- I-5, Paoli
- I-18, Pauls Valley
- I-4, Pernell
- I-38, Wynnewood

Grady
- I-56, Alex
- I-28, Amber
- D-63, Bradley
- I-1, Chickasha
- D-37, Friend
- I-2, Minco
- I-51, Ninnekah
- I-100, Pocasset
- I-68, Rush Springs
- I-97, Tuttle

Grady (continued)
I-11, Verden

Grant
I-50, Deer Creek
I-95, Lamont
I-107, Nash
I-90, Pond Creek
I-33, Wakita

Greer
D-11, Centralvue
I-7, City View
I-3, Granite
I-1, Mangum
D-15, Reed

Harmon
I-11, Arnett
I-66, Hollis
I-12, Ron

Harper
I-4, Buffalo
I-1, Laverne
I-2, Rosston

Haskell
I-43, Keota

Hughes
I-48, Calvin
I-9, Dustin
I-35, Holdenville
I-1, Moss
I-7, Spaulding
I-54, Stuart
I-5, Wetumka

Jackson
I-18, Altus
I-14, Duke
I-5, Friendship
I-9, Martha
I-212, Southside
D-4, Warren

Jefferson
I-14, Ringling
I-1, Ryan
I-23, Waurika

Johnston
I-35, Coleman
I-29, Milburn
I-2, Mill Creek
I-10, Ravia

Kay
I-45, Blackwell
I-18, Braman
I-29, Newkirk
I-71, Ponca City
I-87, Tonkawa

Kingfisher
D-4, Big Four
I-89, Cashion
I-2, Dover
I-16, Hennessey
I-7, Kingfisher
I-56, Loyal
D-105, Okarche
I-3, Omega

Kiowa
I-10, Cooperton
I-3, Gotebo
I-1, Hobart
I-2, Lone Wolf
I-6, Mt. Park
I-39, Mt. View
I-7, Roosevelt
I-4, Snyder

Latimer
I-3, Buffalo Valley
I-4, Panola
I-2, Red Oak
I-1, Wilburton

Leflore
I-17, Cameron

Leflore (continued)

- I-3, Heavener
- I-67, Howe
- I-16, Leflore
- I-20, Panama
- I-7, Pocola
- I-29, Poteau
- I-2, Spiro
- I-52, Talihina
- I-49, Wister

Lincoln

- I-134, Agra
- I-1, Chandler
- I-95, Meeker
- I-103, Prague
- I-54, Stroud
- I-125, Tryon
- I-4, Wellston

Logan

- I-1, Guthrie
- I-5, Marshall
- I-3, Mulhall

Love

- I-16, Marietta
- I-4, Thackerville

Major

- I-3, Ames
- D-2, Cheyenne Valley
- I-84, Fairview
- I-1, Ringwood

Marshall

- I-2, Madill

Mayes

- I-2, Adair
- I-6, Chouteau
- I-1, Pryor

McClain

- I-29, Blanchard
- I-1, Newcastle
- I-15, Purcell
- I-5, Washington
- I-10, Wayne

McCurtain

- I-74, Broken Bow
- I-5, Idabel
- D-47, Riverside

McIntosh

- I-19, Checotah

Murray

- I-10, Davis
- I-1, Sulphur

Muskogee

- I-4, Boynton
- I-2, Haskell
- I-20, Muskogee
- I-8, Oktaha
- I-6, Webbers Falls

Noble

- I-2, Billings
- I-6, Morrison
- I-4, Orlando
- I-1, Perry
- I-3, Red Rock

Nowata

- I-50, Alluwe
- I-30, Delaware
- I-1, Lenapah
- I-40, Nowata

Okfuskee

- I-29, Bearden
- D-37, Clearview
- I-32, Graham
- I-26, Okemah
- I-53, Spring Hill

Oklahoma

- I-4 Choctaw
- I-53, Crooked Oak
- I-12, Edmond
- I-9, Jones
- I-3, Luther
- I-52, Midwest City
- I-89, Oklahoma City
- I-1, Putnam City

Okmulgee

I-2, Henryetta
D-15, Grayson
I-9, Liberty
I-1, Okmulgee
I-5, Preston
I-6, Schulter
I-7, Wilson

Osage

I-35, Avant
I-29, Barnsdall
D-7, Bowring
I-25, Fairfax
I-38, Hominy
I-2, Pawhuska
I-11, Shidler
I-7, Skiatook
I-8, Sperry
I-30, Wynona

Ottawa

I-26, Afton
I-18, Commerce
I-31, Fairland
I-15, Picher-Cardin
I-14, Quapaw
I-1, Wyandotte

Pawnee

I-6, Cleveland
I-1, Pawnee
I-69, Ralston

Payne

I-67, Cushing
I-101, Glencoe
I-56, Perkins
I-3, Ripley
I-16, Stillwater
I-103, Yale

Pittsburg

I-77, Ashland
I-2, Canadian
I-28, Crowder
I-1, Hartshorne
I-14, Kiowa
I-80, McAlester
I-30, Savanna

Pontotoc

I-19, Ada
I-1, Allen
I-16, Byng
I-24, Latta
I-22, McLish
I-9, Vanoss

Pottawatomie

I-112, Asher
I-3, Bethel
I-34, Earlsboro
I-93, Shawnee
I-115, Wanette

Pushmataha

I-A, Antlers
I-10, Clayton
I-22, Moyers
I-15, Nashoba

Roger Mills

D-9, Berlin
I-7, Cheyenne
D-11, Crawford
I-6, Reydon

Rogers

I-2, Catoosa
I-3, Chelsea
I-1, Claremore
I-5, Inola

Seminole

I-15, Butner
I-4, Konawa
I-5, Pleasant Grove
I-12, Prairie Valley
I-10, Sasakwa
I-1, Seminole
I-14, Strother
I-8, Vamoosa

Sequoyah

I-5, Roland
I-1, Sallisaw
I-2, Vian

Stephens

I-34, Central

Stephens (continued)

I-2, Comanche
I-47, Doyle
I-1, Duncan
I-27, Loco
I-3, Marlow
I-15, Velma-Alma

Texas

I-88, Adams
I-12, Eureka
D-60, Goodwell
I-8, Guymon
I-15, Hardesty
I-23, Hooker
I-61, Texhoma
I-53, Tyrone
D-I, Yarbrough

Tillman

I-9, Davidson
I-158, Frederick
I-249, Grandfield
I-10, Hollister
I-8, Tipton
D-13, Weaver

Tulsa

I-4, Bixby
I-3, Broken Arrow
I-6, Collinsville
I-13, Glenpool
I-5, Jenks
I-14, Liberty
I-11, Owasso
I-2, Sand Springs
I-1, Tulsa
I-9, Union

Wagoner

I-17, Coweta
I-1, Okay
I-2, Porter

Washington

I-30, Bartlesville
I-4, Copan
I-7, Dewey

Washita

I-7, Burns Flat
I-11, Canute
I-9, Colony
I-78, Cordell
I-107, Corn
I-3, Dill City
I-5, Port
I-6, Rocky
I-1, Sentinel

Woods

I-1, Alva
I-31, Capron
I-3, Waynoka

Woodward

I-5, Fort Supply
I-2, Mooreland
I-4, Sharon
I-1, Woodward

APPENDIX B

CLINTON PUBLIC SCHOOLS

Clinton, Oklahoma

July 3, 1962

Dr. Oliver Hodge
State Superintendent of Public Instruction
State Department of Education
Oklahoma City 5, Oklahoma

Dear Dr. Hodge:

A study of accounting procedures for lunch programs is being made in order to propose a standardized accounting system for the state of Oklahoma. So that I may obtain information concerning your state, will you please answer the questions listed below at your earliest possible convenience.

1. Does your state have in effect a uniform method of accounting required for every school district that participates, as follows:
   (a) For each meal that is served in public school lunch rooms at a full rate, reduced rate, and free? Yes________No__________
   (b) For each meal served with or without milk? Yes________No__________
   (c) For special milk program? Yes________No__________
   (d) For all school lunch funds at the local level? Yes________No_________

2. Should your state have a method devised for any of the above questions, please enclose a copy of your forms or explain same on the back of this letter.

Yours prompt attention to this questionnaire will be greatly appreciated. A self-addressed stamped envelope is enclosed for your use.

Yours very truly,

Don Owen, Superintendent

jlm
Enc.
(Also sent to each of the 50 state superintendents.)

STATE DEPARTMENT OF EDUCATION

Oliver Hodge, Superintendent

Oklahoma City, Oklahoma

July 3, 1962

Mr. Winfred A. LeCroy
Superintendent of Education
State Department of Education
Montgomery 4, Alabama

Dear Mr. LeCroy:

One of my very good friends, Don Owen, who is Superintendent of Schools at Clinton, Oklahoma, is attempting to qualify for his doctorate. He has worked out a very simple questionnaire regarding your school lunch program. I would consider it a personal favor if you would ask the proper person in your Department to answer these questions for Mr. Owen and return the questionnaire to him.

I know you receive many such requests and I am usually reluctant to burden my friends with things of this sort but I have agreed to do this for my friend, Don, and I hope you can see that the information is forthcoming from your State.

Sincerely yours,

Oliver Hodge
State Superintendent of
Public Instruction
State of Oklahoma

(Also sent to each of the 50 state superintendents.)

STATE SUPERINTENDENTS TO WHICH QUESTIONNAIRES WERE SENT

Winfred A. LeCroy
Montgomery 4, Alabama

Theo J. Norby
Juneau, Alaska

W. W. Dick
Phoenix, Arizona

A. W. Ford
Little Rock, Arkansas

Roy E. Simpson
Sacramento 14, California

Byron W. Hansford
Denver 2, Colorado

William J. Sanders
Hartford, Connecticut

George R. Miller, Jr.
Dover, Delaware

Thomas D. Bailey
Tallahassee, Florida

Claude L. Purcell
Atlanta 3, Georgia

Walton M. Gordon
Honolulu, Hawaii

D. F. Engelking
Boise, Idaho

George T. Wilkins
Springfield, Illinois

William E. Wilson
Indianapolis 4, Indiana

Paul F. Johnston
Des Moines 19, Iowa

Adel F. Throckmorton
Topeka, Kansas

Adel F. Throckmorton
Topeka, Kansas

Wendell P. Butler
Frankfort, Kentucky

Shelby M. Jackson
Baton Rouge 4, Louisiana

Warren G. Hill
Augusta, Maine

Thomas G. Pullen, Jr.
Baltimore 1, Maryland

Owen B. Kiernan
Boston 16, Massachusetts

Lynn M. Bartlett
Lansing 2, Michigan

Dean M. Schweickhard
St. Paul, Minnesota

J. M. Tubb
Jackson, Mississippi

Hubert Wheeler
Jefferson City, Missouri

Miss Harriet Miller
Helena, Montana

Commissioner of Education
Lincoln 9, Nebraska

Byron F. Stetler
Carson City, Nevada

Charles F. Ritch, Jr.
Concord, New Hampshire

Frederick M. Raubinger
Trenton 25, New Jersey

Tom Wiley
Santa Fe, New Mexico

Dr. James E. Allen, Jr.
Raleigh, North Carolina

M. F. Peterson
Bismarck, North Dakota

E. E. Holt
Columbus 15, Ohio

Dr. Oliver Hodge
Oklahama City 5, Oklahoma

Leon P. Minear
Salem, Oregon

Charles H. Boehm
Harrisburg, Pennsylvania

Michael F. Walsh
Providence 8, Rhode Island

Jesse T. Anderson
Columbia 10, South Carolina

M. F. Coddington
Pierre, South Dakota

Joe Morgan
Nashville 3, Tennessee

Dr. J. W. Edgar
Austin 11, Texas

Supt. of Public Instruction
Salt Lake City 1, Utah

A. John Holden, Jr.
Montpelier, Vermont

Woodrow W. Wilkerson
Richmond 16, Virginia

Louis Bruno
Olympia, Washington

Rex M. Smith
Charleston 5, West Virginia

Angus B. Rothwell
Madison 2, Wisconsin

Miss Velma Linford
Cheyenne, Wyoming

APPENDIX C

Clinton Public Schools
Clinton, Oklahoma
October 15, 1962

Mr.______________________________
Superintendent of _________________Schools
_______________, Oklahoma

Dear Mr.____________________:

All the public school districts of Oklahoma maintaining a high school were selected to participate in a study of school lunch programs. On September 1, 1962, you were sent a questionnaire asking for your cooperation in answering the questions in relation to the study.

A response is needed from you in this study, and we will be grateful if you will return the completed questionnaire at your earliest convenience.

We appreciate your assistance very much.

Sincerely,

Don Owen, Superintendent

P.S. If you have already returned the questionnaire, please disregard this letter.

APPENDIX C

POST CARD REMINDER

Clinton Public Schools
Clinton, Oklahoma
October 22, 1962

Dear________________________:

Over 50% have responded to the questionnaire concerning School Lunch Programs of Oklahoma.

We are eager to have your reaction included in this study. Won't you please complete and return the questionnaire sent to you recently.

Sincerely,

Don Owen, Superintendent

SCHOOL SYSTEMS BY COUNTIES TO WHICH
QUESTIONNAIRES WERE SENT

<u>Adair</u>
I-30, Cave Springs
I-25, Stilwell
I-4, Watts
I-11, Westville

<u>Alfalfa</u>
I-97, Aline
I-1, Burlington
D-6, Byron-Driftwood
I-77 Carmen
I-46, Cherokee
D-86, Goltry
I-89, Helena
I-4, Jet
D-3, Lambert

<u>Atoka</u>
I-15, Atoka
I-26, Caney
I-7, Stringtown
I-19, Tushka

<u>Bever</u>
I-75, Balko
I-22 Beaver
I-123, Forgan
D-38, Gate
D-144, Knowles
I-128, Turpin

<u>Beckham</u>
I-50 Carter
I-1, Delhi
I-6, Elk City
I-51, Erick
I-2, Merritt
I-31, Sayre
I-15, Sweetwater

<u>Blaine</u>
I-105, Canton
I-2, Fay
I-80, Geary
I-97, Greenfield
I-9, Okeene
I-42, Watonga

<u>Bryan</u>
I-3, Achille
I-40, Bennington
I-6, Blue
I-23, Bokchito
I-5, Caddo
I-48, Calera
I-1, Cobb
I-4, Colbert
I-72, Durant
D-10, Kemp
I-7, Mead
I-12, Yuba

<u>Caddo</u>
I-4, Alfalfa
I-a, Anadarko
I-6, Apache
I-15, Blinger
I-68, Broxton
I-33, Carnegie
I-160, Cement
I-64, Cyril
I-132, Eakly
I-7, Fort Cobb
I-86, Gracemont
I-161, Hinton
I-1, Hydro
I-12, Lookeba-Sickles
I-10, Oney

<u>Canadian</u>
I-76, Calumet
I-34, El Reno
I-69, Mustang
D-22, Piedmont
I-57, Union City
I-27, Yukon

<u>Carter</u>
I-19, Ardmore
D-71 Berwyn
I-77 Dickson
I-65, Dundee
I-74, Fox
I-46, Graham

Carter (continued)

L-55,	Healdton
L-32,	Lone Grove
L-27,	Plainview
L-21,	Springer
L-43,	Wilson
D-72	Zaneis

Cherokee

L-16,	Hulbert
L-35,	Tahlequah

Choctaw

L-1,	Boswell
L-2,	Ft. Towson
L-3,	Grant
L-39,	Hugo
L-4,	Soper

Cimarron

L-2,	Boise City
D-10,	Felt
L-11,	Keyes
D-1,	Plainview

Cleveland

L-57,	Lexington
L-2,	Moore
L-40,	Noble
L-29,	Norman

Coal

L-1,	Coalgate
L-4,	Olney
L-2,	Tupelo

Comanche

L-1,	Cache
L-132,	Chattanooga
L-16,	Elgin
L-9,	Fletcher
L-4,	Geronimo
L-2,	Indiahoma
L-8,	Lawton
L-3,	Sterling

Cotton

L-333,	Big Pasture
L-101,	Temple
L-1,	Walters

Craig

L-50,	Big Cabin
L-20,	Bluejacket
L-6,	Ketchum
L-65,	Vinita
L-17,	Welch
L-1,	White Oak

Creek

L-2,	Bristow
L-21,	Depew
L-39,	Drumright
L-31,	Kellyville
L-18,	Keifer
L-3,	Mannford
L-1,	Milfay
L-5,	Mounds
L-20,	Oilton
L-17,	Olive
L-33,	Sapulpa
D-75,	Slick

Custer

L-5,	Arapaho
L-46,	Butler
L-99,	Clinton
L-1,	Custer
L-66,	Hammon
L-6,	Thomas
L-26,	Weatherford

Delaware

L-4,	Colcord
L-2,	Grove
L-1,	Jay
L-3,	Kansas
L-5,	Oaks Mission

Dewey

L-4,	Camargo
L-3,	Leedey
D-10,	Oakwood
D-7,	Putnam
L-8,	Seiling
L-1,	Taloga
L-5,	Vici

Ellis

L-3,	Arnett
L-2,	Fargo

Ellis (continued)

I-39,	Gage
I-42,	Shattuck

Garfield

I-5,	Carrier
I-77,	Covington
I-85,	Drummond
I-57,	Enid
I-47 1/2	Garber
D-11,	Hillsdale
I- 4 1/2,	Hunter
I-18,	Kremlin
D-61,	Lahoma
D-4,	Pioneer
I-1,	Waukomis

Garvin

I-72,	Elmore City
I-1,	Hughes
I-9,	Lindsay
I-7,	Maysville
I-5,	Paoli
I-18,	Pauls Valley
I-4,	Pernell
I-2,	Stratford
I-38,	Wynnewood

Grady

I-56,	Alex
I-28,	Amber
D-63,	Bradley
I-1,	Chickasha
D-37,	Friend
I-2,	Minco
I-51,	Ninnekah
I-100,	Pocasset
I-68,	Rush Springs
I-97,	Tuttle
I-11,	Verden

Grant

I-50,	Deer Creek
I-3,	Jefferson
I-95,	Lamont
I-54,	Medford
I-107,	Nash
I-90,	Pond Creek
I-33,	Wakita

Greer

D-11,	Centralvue
I-7,	Granite, City View
I-3,	Granite
I-1,	Mangum
D-15,	Reed

Harmon

I-11,	Arnett
I-6,	Gould
I-66,	Hollis
I-12,	Ron
I-5,	Vinson

Harper

I-4,	Buffalo
I-1,	Laverne
I-2,	Rosston
D-5,	Selman

Haskell

I-43,	Keota
I-13,	Kinta
I-37,	McCurtain
I-20,	Stigler

Hughes

I-6,	Atwood
I-48,	Calvin
I-9,	Dustin
I-10,	Gerty
I-35,	Holdenville
I-1,	Moss
I-7,	Spaulding
I-54,	Stuart
I-5,	Wetumka

Jackson

I-18,	Altus
I-54,	Blair
I-14,	Duke
I-25,	Eldorado
I-5,	Friendship
I-9,	Martha
I-35,	Olustee
I-212,	Southside
D-4,	Warren

Jefferson
I-14, Ringling
I-1, Ryan
I-3, Terral
I-23, Waurika

Johnston
I-35, Coleman
I-7, Mannsville
I-29, Milburn
I-2, Mill Creek
D-43, Pontotoc
I-10, Ravia
I-20, Tishomingo
I-37, Wapanucka

Kay
I-45, Blackwell
I-18, Braman
I-84, Kaw City
I-29, Newkirk
I-71, Ponca City
I-87, Tonkawa

Kingfisher
D-4, Big Four
I-89, Cashion
I-2, Dover
I-16, Hennessey
I-7, Kingfisher
D-5, Lacy
I-56, Loyal
D-105, Okarche
I-3, Omega

Kiowa
I-10, Cooperton
I-3, Gotebo
I-1, Hobart
I-2, Lone Wolf
I-6, Mt. Park
I-39, Mt. View
I-7, Roosevelt
I-4, Snyder

Latimer
I-3, Buffalo Valley
I-4, Panola
I-2, Red Oak
I-1, Wilburton

LeFlore
I-26, Bokoshe
I-17, Cameron
I-39, Fanshawe
I-3, Heavener
I-67, Howe
I-16, LeFlore
I-20, Panama
I-7, Pocola
I-29, Poteau
I-2, Spiro
I-52, Talihina
I-62, Whitesboro
I-49, Wister

Lincoln
I-134, Agra
I-105, Carney
I-1, Chandler
I-3, Davenport
I-95, Meeker
I-103, Prague
I-54, Stroud
I-125, Tryon
I-4, Wellston

Logan
I-4, Coyle
I-2, Crescent
I-1, Guthrie
I-5, Marshall
I-3, Mulhall

Love
D-3, Greenville
I-8, Leon
I-16, Marietta
I-4, Thackerville
I-5, Turner

Major
I-3, Ames
D-2, Cheyenne Valley
I-4, Cleo Springs
I-84, Fairview
I-1, Ringwood

Marshall
I-3, Kingston
I-2, Madill

Mayes

I-2,	Adair
I-6,	Chouteau
I-17,	Locust Grove
I-1,	Pryor
I-16,	Salina
I-18,	Strang

McClain

I-29,	Blanchard
I-2,	Dibble
I-1,	Newcastle
I-15,	Purcell
I-5,	Washington
I-10,	Wayne

McCurtain

I-71,	Battiest
I-74,	Broken Bow
I-13,	Eagletown
I-6,	Haworth
I-5,	Idabel
D-47,	Riverside
I-14,	Smithville
I-11,	Valliant
I-39,	Wright City

McIntosh

I-19,	Checotah
I-1,	Eufaula
I-64,	Hanna
I-27,	Hitchita
I-10,	Pierce
D-14,	Rentiesville
I-3,	Stidham

Murray

I-10,	Davis
I-1,	Sulphur
D-4,	Woodland

Muskogee

I-4,	Boynton
I-46,	Braggs
I-3,	Fort Gibson
I-2,	Haskell
I-17,	Moton
I-20,	Muskogee
I-8,	Oktaha
I-88,	Porum

Muskogee (continued)

I-9,	Wainwright
I-74,	Warner
I-6,	Webbers Falls

Noble

I-2,	Billings
I-5,	Marland
I-6,	Morrison
I-4,	Orlando
I-1,	Perry
I-3,	Red Rock
D-7,	Sumner

Nowata

I-50,	Alluwe
I-30,	Delaware
I-1,	Lenapah
I-40,	Nowata
I-2,	Wann

Okfuskee

I-29,	Bearden
I-13,	Boley
D-37,	Clearview
I-32,	Weleetka, Graham
I-2,	Mason
I-26,	Okemah
I-14,	Paden
I-53,	Spring Hill
I-31,	Weleetka

Oklahoma

I-5,	Arcadia
I-88,	Bethany
I-4,	Choctaw
I-53,	Crooked Oak
I-6,	Deer Creek
I-12,	Edmond
I-7,	Harrah
I-9,	Jones
I-3,	Luther
I-52,	Midwest City
I-89,	Oklahoma City
I-1,	Putnam City
I-41,	Western Heights

Okmulgee

I-4,	Beggs
I-8,	Dewar
I-2,	Henryetta

Okmulgee (continued)

D-15,	Grayson
I-9,	Liberty
I-3,	Morris
D-10,	Nuyaka
I-1,	Okmulgee
I-5,	Preston
I-6,	Schulter
I-7,	Wilson

Osage

I-35,	Avant
I-29,	Barnsdall
D-7,	Bowring
I-20,	Burbank
I-25,	Fairfax
I-38,	Hominy
D-22,	Nelagoney
I-2,	Pawhuska
D-50,	Prue
I-11,	Shidler
I-7,	Skiatook
I-8,	Sperry
I-30,	Wynona

Ottawa

I-26,	Afton
I-18,	Commerce
I-31,	Fairland
I-23,	Miami
I-15,	Pitcher-Gardin
I-14,	Quapaw
I-1,	Wyandotte

Pawnee

D-72,	Blackburn
I-6,	Cleveland
I-1,	Pawnee
I-8,	Quay
I-69,	Ralston

Payne

I-67,	Cushing
I-101,	Glencoe
I-56,	Perkins
I-3,	Ripley
I-16,	Stillwater
I-103,	Yale

Pittsburg

I-77,	Ashland
I-2,	Canadian
I-28,	Crowder
I-11,	Haileyville
I-1,	Hartshorne
I-88,	Haywood
I-25,	Indianola
I-14,	Kiowa
I-80,	McAlester
I-63,	Pittsburg
I-17,	Quinton
I-30,	Savanna

Pontotoc

I-19,	Ada
I-1,	Allen
I-16,	Byng
I-24,	Latta
I-22,	McLish
I-37,	Roff
I-30,	Stonewall
I-9,	Vanoss

Pottawatomie

I-112,	Asher
I-3,	Bethel
I-2,	Dale
I-34,	Earlsboro
I-5,	Harjo
I-4,	Macomb
I-117,	Maud
I-1,	McLoud
I-66,	St. Louis
I-93,	Shawnee
I-92,	Tecumseh
D-6,	Tribbey
I-115,	Wanette

Pushmataha

I-a,	Antlers
I-10,	Clayton
I-22,	Moyers
I-15,	Nashoba
I-1,	Rattan
I-4,	Tuskahoma

Roger Mills

D-9,	Berlin
I-7,	Cheyenne
D-11,	Crawford
I-6,	Reydon

Rogers

I-2,	Catoosa
I-3,	Chelsea
I-1,	Claremore
I-7,	Foyil
I-5,	Inola
I-4,	Oologah-Talala
I-6,	Sequoyah

Seminole

I-3,	Bowlegs
I-15,	Butner
I-4,	Konawa
I-6,	New Lima
I-5,	Pleasant Grove
I-12,	Prairie Valley
I-10,	Sasakwa
I-1,	Seminole
I-14,	Strother
I-8,	Vamoosa
I-7,	Varnum
I-2,	Wewoka

Sequoyah

I-7,	Central High
I-4,	Gans
I-6,	Gore
I-3,	Muldrow
I-5,	Roland
I-1,	Sallisaw
I-2,	Vian

Stephens

I-42,	Bray
I-34,	Central
I-2,	Comanche
I-47,	Doyle
I-1,	Duncan
I-21,	Empire
I-27,	Loco
I-3,	Marlow
I-15,	Velma-Alma

Texas

I-88,	Adams
I-12,	Eureka
D-60,	Goodwell
I-8,	Guymon
I-15,	Hardesty
I-23,	Hooker
I-61,	Texhoma
I-53,	Tyrone
D-1,	Yarbrough

Tillman

I-9,	Davidson
I-158,	Frederick
I-249,	Grandfield
I-10,	Hollister
I-187,	Monitou
I-8,	Tipton
D-13,	Weaver

Tulsa

I-10,	Berryhill
I-4,	Bixby
I-3,	Broken Arrow
I-6,	Collinsville
I-12,	East Central
I-13,	Glenpool
I-5,	Jenks
I-14,	Liberty
I-11,	Owasso
I-2,	Sand Springs
I-1,	Tulsa
I-9,	Union

Wagoner

I-17,	Coweta
I-1,	Okay
I-2,	Porter
I-19,	Wagoner
D-65,	C.G. Woodson

Washington

I-30,	Bartlesville
I-4,	Copan
I-7,	Dewey
I-15,	Ochelata
I-16,	Ramona

Washita

I-7,	Burns Flat
I-11,	Canute
I-9,	Colony
I-78,	Cordell
I-107,	Corn
I-3,	Dill City
I-5,	Port
I-6,	Rocky
I-1,	Sentinel

Woods

I-1,	Alva
I-31,	Capron
I-25,	Dacoma
I-6,	Freedom
I-3,	Waynoka

Woodward

I-5,	Fort Supply
I-2,	Mooreland
I-3,	Mutual
I-4,	Sharon
I-1,	Woodward

APPENDIX D

APPENDIX D

BUDGET

School Lunch Programs of Oklahoma

BUDGET

School____________________ Dist. #__________ For 19_______19_______

County____________

INCOME		EXPENDITURES	
Balance at beginning of year.	$______	Food.	$______
Federal Sources	______	Labor	______
State and/or County sources	______	Other	______
Food Sales	______	Balance at end of year	______
Other.	______		
TOTAL	______	TOTAL	______

Budget based on a school lunch average daily attendance of . . . . .______

APPENDIX D

SCHOOL LUNCH COLLECTION RECORD

	(1) NAME	(2) Meal Code	(3) Grade	(4) Reason For Reduced Meals
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
15.				
16.				
17.				
18.				

APPENDIX D

SCHOOL LUNCH COLLECTION RECORD

	(5)										(6)	(7)	(8)	(9)	(10)
No.	Mon.	MILK	Tues.	MILK	Wed.	MILK	Th.	MILK	Fri.	MILK	Total Meals	Tot. Milk	$	Bal. Due Stu.	Bal. Due Sch.
1.															
2.															
3.															
4.															
5.															
6.															
7.															
8.															
9.															
10.															
11.															
12.															
13.															
14.															
15.															
16.															
17.															
18.															

APPENDIX D

DAILY LUNCH REPORT TO CENTRAL OFFICE

DAILY LUNCH REPORT TO CENTRAL OFFICE

School________________________ Date________________________

LUNCH MONEY RECEIVED FROM:

Pupils	Adults	Extra Milk	Adult Milk	Other	Total

NUMBER OF MEALS SERVED:

Full Rate	Reduced	Free	Indian	Adults	Charge	Total

Number half-pints of milk served: Pupils____________ Adults____________

APPENDIX D

RECEIPT FORM TO BE USED BY INDIVIDUAL SCHOOL ADMINISTRATOR

No. 00000

SCHOOL LUNCH RECEIPT

Name of School____

Date________________, 19______

Received of____

____Dollars

For: SCHOOL LUNCH COLLECTION BOOK Number________________

$____________ By________________________

CENTRAL OFFICE LUNCH RECEIPT

No. 00000

CENTRAL OFFICE LUNCH RECEIPT

Town________________________ Date________________, 19______

Received of____________________________________$____________

____Dollars

For____

School____

By________________________

APPENDIX D

CENTRAL OFFICE LUNCH RECORD

CENTRAL OFFICE LUNCH RECORD

For month of______________________ School__________________________

Date	Child Lunch	Extra Milk	Adult Lunch	Other	Total	Served to Stud.	Served to Adults	Full Rate	Red. Rate	Free	Ind. Ind-ians	Ad-ults	Chg.	Total
1														
2.														
3.														
4.														
5.														

Make for each school in individual books:
12 copies to a book.

30.														
31.														
Total														

APPENDIX D

LUNCH FUND LEDGER

LUNCH FUND LEDGER

Town____________________ Oklahoma Public Schools

School____________________ Page No.__________

Date (1)	Receipt or Check No. (2)	Voucher Number (3)	Rec. From Paid To (4)	Expla- nation (5)	Receipt Disburse- ment Code (6)	CASH		
						Receipts (7)	Disburse- ments (8)	Balance (9)
			Bal. Br. Forw'd.					
			Bal.Cr. Forw'd.					

APPENDIX D

CONTROL FUND

CONTROL FUND

School____________________ Oklahoma Public Schools

Control Account Over All Lunch Funds

Town____________________ Page No._____

							CASH	
Date (1)	Receipt or Check No. (2)	Vou-cher No. (3)	Rec-eived From Paid To (4)	Explana-tion (5)	Fund Name or Number (6)	Receipts (7)	Disburse-ments (8)	Balance (9)
			Bal. Br. Forw'd.					
			Bal. Cr. Forw'd.					

APPENDIX D

CHECK

No. ____________________

SCHOOL LUNCH FUND

______________ PUBLIC SCHOOLS

Your Town, Oklahoma, ______________________, 19______

Pay to the order of ____ $ ____________

____ DOLLARS

In Payment Of

Out of __________________________ Fund
SCHOOL LUNCH FUND

____
Treasurer

____
Countersigned

TO YOUR TOWN
NATIONAL BANK
Your Town, Oklahoma

APPENDIX D

BANK RECONCILIATION

BANK RECONCILIATION

School____________________ Month of____ ______, 19_____

1. Book balance at beginning of month $__________
2. Receipts during the month (add) __________
3. Cash available __________
4. Expenditures during the month (subtract) __________
5. Book balance at end of month $__________
6. Bank balance end of month $__________
7. Receipts in transit __________
8. Cash on hand at school (add) __________
9. Total __________
10. Outstanding checks (subtract) __________
11. Book balance at end of month $__________

    *Lines 5 and 11 should be the same.

OUTSTANDING CHECKS

No.	Amount	No.	Amount	No.	Amount
				Total	$

When a bad check has been returned by the bank, try to collect the cash from the signer of the check immediately. If the cash is collected, make a separate deposit of the amount. Charge the check off if it cannot be made good.

APPENDIX D

SCHOOL LUNCH INVOICE

SCHOOL LUNCH INVOICE

Date____________________

SOLD TO

School____________________________

Address___________________________

BY

Vendor____________________

Address___________________

Quantity	Item	Unit Price	Total
		TOTAL	

Goods received_____________
(date)

By________________________
Purchaser

APPENDIX D

MONTHLY REPORT OF CENTRAL OFFICE TREASURER

REPORT OF CENTRAL OFFICE TREASURER

FOR MONTH ENDING____________, 19______

Name of School	Balance at beginning of month	Receipts during month	Disbursed during month	Balance at close of month
TOTALS				

Balance in bank at close of month $____________________

Checks outstanding at close of month $____________________

Actual bank balance $____________________

Date:____________________, 19______

The information contained in this report is a true statement of the financial condition of the various school lunch accounts as shown above.

SIGNED____________________
Central Office Treasurer