

DATE:	MAY 18, 2022
NUMBER:	K.21
SUBJECT:	FOOD EXPENDITURE COST
RELATED SECTIONS:	K.19

PURPOSE

To provide a cost accounting system designed to determine the cost of food service.

POLICY

The Food Services Division (FSD) will use a food expenditure cost-accounting system designed to determine the cost of each meal.

PROCEDURE

- I. An inventory of all food items will be conducted quarterly, at the end of every September, December, March, and June.
- II. The inventory is received from the Central Production Center (CPC) and the six detention facilities, and consolidated into one master inventory.
- III. The “Quarterly Summary Report” is completed by the senior account clerk utilizing information from the monthly meal reports, inventory forms, and reconciliation of food purchases. Meals served, food cost, and cost per meal are summarized in the Quarterly Summary Report for the Sheriff and any contract departments.
- IV. The Quarterly Summary Report is approved by the FSD manager and is distributed to the Detention Services Bureau analyst III. The report is kept for five years at CPC.