

# FOOD AND NUTRITION PROCEDURES

Number	C-8
Reviewed	July 2009
Effective	July 2003
Page	1 of 1

## Miami-Dade County Public Schools

---

Subject: INVENTORY OF COMMODITY AND PURCHASED FOOD AND  
NON-FOOD ITEMS

For Action By: FOOD SERVICE MANAGERS

Refer Questions to: FOOD SERVICE ACCOUNTING

---

### INVENTORY PROCEDURES

A complete physical inventory of all commodity and purchased foods and non-food items must be taken as scheduled. Inventory periods are determined by fiscal month rather than calendar month; therefore the physical inventory schedule provided must be consulted to determine the dates for reporting inventory.

A preprinted inventory report will be sent to each school monthly.

This inventory report will include all items ordered by that school for the past five weeks through the Automated Ordering System, with correct inventory units listed.

All paper goods are part of the cost-of-goods-sold and must be included in the inventory.

#### DIRECTIONS:

- A. Physical inventory must be taken by the food service manager and another employee.
- B. Record physical counts on inventory screen
  1. Purchased Food (Dry, Frozen and Refrigerated, Bread and Perishables)
  2. Commodity Food (Dry, Frozen and Refrigerated)
  3. Paper Goods
- C. Input and finalize inventory by the end of the day on the first Tuesday after the Physical Inventory is taken, unless instructed otherwise.
- D. Signatures of both people taking the inventory must appear on the front page of the hard copy of the inventory form and remain on file at the school.