

CHAPTER 7.00 - BUSINESS SERVICES

7.04

SCHOOL FOOD SERVICE FUNDS

POLICY:

School food service funds shall be considered part of the District School Fund and shall be subject to all requirements applicable to the District School Fund such as budgeting, accounting, reporting, and purchasing.

- (1) Daily deposits of school food service funds shall be made by authorized personnel in a bank(s) designated by the School Board.
- (2) Revenue from the sale of all items handled by the Food Service Department shall be considered school food service income. This includes income from sale of cans, bottles, jars, rice bags, swill, and similar items. Such funds shall not be expended as cash.
- (3) All payments from school food service funds shall be made by check or wire transfer.
- (4) School food service funds shall be used only to pay regular operating costs.
- (5) Any loss of records, cash, or supplies through theft or otherwise shall be reported immediately to the Superintendent's office. Such losses shall be itemized and a copy of the report is to be provided to Support Services for an insurance claim and a copy to the Finance Department for accounting purposes.
- (6) Funds shall be collected and expended in compliance with United States Department of Agriculture regulations.
- (7) The Superintendent shall develop written procedures for conducting the District's food services program.
- (8) Authorization for the use of federal funds to purchase food when federal program guidelines permit such use.

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- (9) Authorization to purchase food for special events approved by the Superintendent is permissible when such purchases are to be reimbursed by funding sources outside the school district.
- (10) Authorization to purchase food per School Internal Accounts procedures.
- (11) Authorization to purchase food for occasional purposes approved by the Superintendent when certain school district local funds that are not obligated for a particular use may be used for the purchase.

STATUTORY AUTHORITY : 1001.41, 1001.42, F.S.

LAWS IMPLEMENTED: 1001.43, 1006.06, 1010.05, 1010.20, F.S.

STATE BOARD OF EDUCATION RULES: 6A-1.001, 6A-1.012, 6A-1.087

STATE DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES RULES: 5P-1.003

History:

Adopted: January 14, 1999 Revision Date(s): February 9, 2010; June 14, 2016 Formerly: --
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