

Food Service Operations/Cafeteria Fund

A. Purpose and Scope

Meals shall be sold to students, district employees, Board members, and individuals and organizations that are on campus during meal times for a legitimate purpose, such as classroom volunteers, parents/guardians, or student siblings.

B. General

With the exception of students who are eligible to receive meals at no cost, students or their parents/guardians may pay on a per-meal basis or may submit payments in advance. The Superintendent or designee shall maintain an account indicating payments received from each student or his/her parents/guardians for the purchase of school meals, and the expenditures charged for food items purchased.

These account balances shall be made available online to students and parents/guardians, or account balances may be obtained by contacting the Food Services Department.

C. Forms Used and Additional References

N/A

D. Procedure

All money received should be entered into the accounting program and a change fund should be established. The daily receipts should be deposited intact. Each site is issued starting cash to establish the change fund. At the end of the year, the starting cash is returned to the Food Service Office for deposit. Change should never be made by withholding a portion of the previous day's cash receipts.

California sales tax is applicable to all cafeteria adult sales and sales to pupils that are identified as the "Snack Tax" effective July 1991. It is suggested that the gross daily sales, including sales tax collections, be credited to the appropriate income account in the Cash Receipts Journal. Sales tax will be identified as an accounts payable entry.

Claims for reimbursement are to be prepared from the daily records of meals served in accordance with instructions provided and within the required timelines.

Inventories

Separate inventories of cafeteria food and supplies are taken at the end of each month on inventory forms which provide information relating to description, quantity, cost per unit and total cost, date of inventory and signature of the person recording the inventory. Detailed inventory information is needed for financial accounting and for review by the Child Nutrition Division of the Department of Education.

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Inventory control should assure that information is available to personnel responsible for purchasing. This is done so orders for replenishing the supply of required items are placed promptly.

The number of different items and quantities stored may be great enough to require a continuous record of the inventory of food supplies. This is accomplished through an inventory software program.

Adequate, secure storage facilities should be provided to permit advantageous purchase in quantity and to protect supplies against theft.

Food Storage Provisions

Storage of food and supplies shall be done so as to prevent waste, spoilage or pilferage. The issuance of food and supplies shall be restricted to purposes of the food services program and school organizations.

Charge Policy

For students in the Kindergarten through fifth grades, if the account balance is insufficient to cover the cost of a purchase, the student will be allowed to charge one lunch. After one charge the student will receive an alternate lunch, which consists of one twin-pack of crackers, one ounce of cheese, milk, and one piece of fruit or a vegetable choice. Breakfast cannot be charged and there is no alternate for breakfast.

Students in sixth grade through twelfth grades are not allowed to charge for food items. Students can “earn” a lunch by assisting in the meal service or cleanup. Students assisting will receive the same meal that is being served on that day. The meal will be entered as an earned meal and their account will not be debited.

Students qualified and approved for reduced meal benefits that exceed the credit will be provided a lunch, in accordance with CDE *Bulletin #USDA-SNP-01-2008* and Education Code 49550.

Cafeteria Fund

All proceeds from food sales and other services offered by the cafeteria shall be deposited in the cafeteria fund as provided by law. The income and expenditures of any cafeteria revolving account established by the Governing Board shall be recorded as income and expenditures of the cafeteria fund.

The cafeteria fund shall be used only for Board-authorized expenditures necessary for the operation of school cafeterias as defined in the California School Accounting Manual or appropriately reported to the California Department of Education. (Education Code 38091, 38101)

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Any charges to, or transfers from, a food service program shall be dated and accompanied by a written explanation of expenditure's purpose and basis. (Education Code 38101)

Contracts with Outside Services/Providers

The term of any contract for management consulting services related to food services shall not exceed one year. Any renewal of the contract or further requests for proposals to provide such services shall be considered on a year-to-year basis. (Education Code 45103.5)

A contract for food service management consulting services shall not result in the supervision of food service classified staff by the management consultant, nor shall it result in the elimination of any food service classified staff or position or have any adverse effect on the wages, benefits, or other terms and conditions of employment of classified food service staff or positions. (Education Code 45103.5)

Health criteria established by the district for classified staff shall be applicable to all persons providing food service management consulting services. (Education Code 45103.5)

Site Administrator: Responsibilities and Duties

The site administrators shall be responsible for the conduct of pupils in the lunchroom, scheduling meal services so that they are available at the most advantageous times and necessary custodial services in the kitchen, serving and eating areas.

Board Acknowledged: 11/18/2008