

## **SCHOOL FOOD SERVICE FUNDS**

**7.31\*+**

School food service funds shall be considered Special Revenue funds, but shall be subject to all requirements applicable to the District School Fund such as budgeting, accounting, reporting, and purchasing unless specific requirements are established by Federal or State laws, rules or regulations.

- I. Daily deposits of school food service funds shall be made by authorized personnel in a bank(s) designated by the School Board and in the procedure outlined in the approved National School Lunch, Breakfast and Community School Program under the "Collection Procedures" section.
- II. 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.
- III. All payments from school food service funds shall be made by check or wire transfer.
- IV. School food service funds shall be used only to pay regular operating costs.
- V. 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 submitted with the regular reports.
- VI. Funds shall be collected and expended in compliance with United States Department of Agriculture and State Board of Education rules.
- VII. The Board shall annually adopt prices charged to students and adults who participate in the food services program.

**STATUTORY AUTHORITY:**

**1001.41, 1001.42, F.S.**

**LAW(S) IMPLEMENTED:**

**1001.43, 1006.06, 1010.05, 1010.20, F.S.**

**STATE BOARD OF EDUCATION RULE(S):** 6A-1.001, 6A-1.085, 6A-1.087, 6A-1.091

**ADOPTED: 6/12/2007**

**REVISION DATE(S): \_\_\_\_\_**

**FORMERLY:**