

FOOD SERVICE OPERATIONS / 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 Board of Education shall be recorded as income and expenditures of the cafeteria fund. (Education Code 38090, 38091, and 38092)

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)

These expenditures may include, but are not limited to, expenditures for the following: (Education Code 38091)

1. Construction, alteration, or improvement of a central food processing plant
2. Lease, purchase or installation of additional cafeteria equipment of the central food processing plant
3. Vending machines and their installation and housing
4. Computer equipment and related software
5. Lease or purchase of vehicles used primarily in connection with the central food processing plant

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

Any funds derived from the sale of cafeteria food and deposited in a Board-established cafeteria equipment reserve shall be used only for the purchase, lease, maintenance or replacement of cafeteria equipment. (Education Code 38102)