

CAFETERIA FUNDS

Purpose and Scope

To outline administrative procedures governing the daily accounting and deposit of district cafeteria funds.

Definition

Cafeteria funds: All revenue derived from sale of food by a cafeteria, including sales to students, teachers, cafeteria employees, or special groups (e.g., PTA).

Accounting

Cafeterias are not permitted to sell food on credit nor to cash checks. Every sale made by the cafeteria shall be recorded on the point of sale (POS) system, a cash register, or a cash box with an inventory record.

Cafeteria monies are subject to unannounced cash count by appropriate food services staff, food services financial accounting personnel, and/or internal auditors carrying proper identification. These persons work together in cash control assurance.

The plastic trays in cash drawers are to be removed and cash drawers left open after daily deposits are made. Students and staff are not permitted to examine cafeteria monies for rare coins or paper money.

Regulation
approved: July 24, 2018
Effective: November 1, 2018

SAN DIEGO UNIFIED SCHOOL DISTRICT
San Diego, California