



# ADMINISTRATIVE PROCEDURE

SAN DIEGO UNIFIED SCHOOL DISTRICT

NO: 2342

PAGE: 1 OF 2

CATEGORY: **Fiscal Management, Accounting**

EFFECTIVE: **1-29-62**

SUBJECT: **Cafeteria Funds**

REVISED: **10-18-99**

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## A. PURPOSE AND SCOPE

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

## B. LEGAL AND POLICY BASIS

1. **Reference:** Board Policy: D-3800, D-5000, G-6000.

## C. GENERAL

1. **Originating Office.** Suggestions or questions concerning this procedure should be directed to the Food Services Accounting Unit, Fiscal Control Department, Finance Division, Administrative/Operational Support.
2. **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).
3. **Accounting Regulations**
  - a. Cafeterias are not permitted to sell food on credit nor to cash checks.
  - b. 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.
  - c. Cafeteria monies are subject to unannounced cash count by appropriate food services staff, food services fiscal control personnel, and/or internal auditors carrying proper identification. These persons work together in cash control assurance.
  - d. The plastic trays in cash drawers are to be removed and cash drawers left open after daily deposits are made.
  - e. Students and staff are not permitted to examine cafeteria monies for rare coins or paper money.
4. **Food services managers** shall comply with all regulations of the Food Services Department, Business Services Division, Administrative/Operational Support (see *Food Services Procedures Manual* [E.1.]).

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**D. IMPLEMENTATION** (See *Food Services Procedures Manual* [E.1.] and *Point of Sale Manual* [E.2].)

**E. FORMS AND AUXILIARY REFERENCES** (Available from the Food Services Department.)

1. Food Services Procedures Manual.
2. Point of Sale Manual.

**F. REPORTS AND RECORDS**

**G. APPROVED BY**



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Chief of Staff, Terrance L. Smith  
For the Superintendent of Public Education