

NON-INSTRUCTIONAL SERVICES: Food Services

FOOD SERVICE Finance

I. PURPOSE

TO OUTLINE PROCEDURES FOR DETERMINING MEAL PRICES AND TO ESTABLISH FINANCIAL CONTROLS FOR THE SCHOOL SYSTEM'S FOOD AND NUTRITION PROGRAM.

II. RESPONSIBILITY

THE SUPERINTENDENT DESIGNATES THE OFFICE OF FOOD AND NUTRITION SERVICES (HEREINAFTER, "OFNS") WITH OVERALL RESPONSIBILITY FOR THE SCHOOL FOOD PROGRAM.

III. Cost of Meals

- A. [1.] THE OFNS WILL REVIEW the breakfast and lunch meal prices ANNUALLY; ALL RECOMMENDED PRICE CHANGES WILL BE SUBMITTED [Meal Cost to Students are determined by the Office of Food and Nutrition Services ("the Office") and submitted] to the Board of Education OF BALTIMORE COUNTY (BOARD) for approval.
- B. Meals for students may be subsidized by federal and state cash reimbursements and food commodity entitlements.
- C. Student meal prices shall be established to recover up to, but not exceed, the full cost of the meal minus the federal and state subsidies.

IV. FREE AND REDUCED-PRICED MEALS

- A. FREE AND REDUCED-PRICED MEALS SHALL BE SERVED TO ALL STUDENTS WHO QUALIFY BASED ON ELIGIBILITY CRITERIA APPROVED BY THE UNITED STATES DEPARTMENT OF AGRICULTURE.
- B. THE CRITERIA FOR DETERMINING A STUDENT'S NEED AND THE PROCEDURES FOR SECURING FREE AND REDUCED-PRICED MEALS FOR THE STUDENT WILL BE PUBLISHED EACH YEAR BY OFNS.

RULE 3330

V. [2.] A La Carte Sales

- A. THE OFNS WILL ESTABLISH prices FOR ALL A LA CARTE SALES [shall be established] to recover at least the full cost of the items sold.
- B. [Food and beverages sold to] Adults and non-students shall be charged a la carte prices FOR FOOD AND BEVERAGE ITEMS.

VI. Procedures and Controls

- A. The OFNS [Office] shall comply with applicable accounting and financial reporting procedures established by the Department of Fiscal Services.
- B. The OFNS [Office] shall establish procedures for the safeguarding of and accountability for assets including cash, inventory, and fixed assets AND WILL PROVIDE REGULAR TRAINING TO OFNS STAFF ON ALL APPLICABLE ACCOUNTING PROCEDURES.

LEGAL REFERENCES: 42 U.S.C. §§1751, *ET SEQ.*, *NATIONAL SCHOOL LUNCH ACT, AS AMENDED*
 42 U.S.C. §1758(b), *RICHARD B. RUSSELL NATIONAL SCHOOL LUNCH ACT, AS AMENDED*
 42 U.S.C. §§1771, *ET SEQ.*, *CHILD NUTRITION ACT, AS AMENDED*
ANNOTATED CODE OF MARYLAND, EDUCATION ARTICLE §§7-601 TO -605, SUBSIDIZED AND FREE FEEDING PROGRAMS
ANNOTATED CODE OF MARYLAND, EDUCATION ARTICLE §§7-701 TO -704, BREAKFAST PROGRAM
 COMAR 13A.06.01, *PROGRAMS FOR FOOD AND NUTRITION*

RELATED POLICIES: BOARD OF EDUCATION POLICY 3121, *FUNDS MANAGEMENT*
 BOARD OF EDUCATION POLICY 3310, *FOOD AND NUTRITION SERVICES*

Rule Superintendent of Schools
 Approved: 09/18/68
 Revised: 06/19/80
 Revised: 01/23/07
 REVISED: _____