

School Districts Operate Four Funds

- General (Incidental) Fund
- Special Revenue (Teachers) Fund
- Capital Projects Fund
- Debt Service Fund

Food service money is part of the General (Incidental) Fund.

District can leave the food service money as part of their General (Incidental) fund or they can have it as a separate sub fund of the general fund.

What a district should do if they must Add Money to Their Food Service Account

If the food service money is not segregated and is mingled in with their other General (Incidental) Fund money:

- The district should show the transfer on whatever form of tracking is used for Food Service funds.
- The district will go to the Food Service Financial Report (in the food service system under the Applications Tab).
- The district will add the amount that needs to be moved to the food service account under Line 4, Adjustment to Balance.
- The district will then make the comment regarding why the adjustment is needed.

If the food service money is held as a sub fund of the General (Incidental) Fund:

- The district will move money from the regular General (Incidental) Fund to the Food Service Sub Fund.
 - This is not what School Finance calls a transfer. It is more of a movement of between accounts of the same fund.

The following procedures should be used for reporting income and expenditures received for food service from entities other than the Department of Elementary and Secondary Education.

Funds received directly from the United States Department of Agriculture for grants or awards (ex. Healthier US School Challenge, Farm to School Grants,)

Annual Secretary of the Board Report (ASBR): Revenues should be reported under Other Federal Revenue- Code 5497

(This revenue must manually be added by the Local Education Agency on the Food and Nutrition Services Financial Report under Federal Reimbursement. A comment must be added at the bottom of the report indicating the dollar amount and reason.)

ASBR: Expenditures should be reported as a food service expense under the following Function Codes as appropriate using the applicable Object Codes.

Service Area Direction – Function Code 2561,

Food Preparation and Dispensing Services – Function Code 2562

Food Delivery Services – Function Code 2563

Funds received from partner organizations or outside entities (ex. Midwest Dairy Council, St. Louis District Dairy Council, No Kid Hungry Missouri Breakfast Challenge)

ASBR: Revenues should be reported under Miscellaneous Local Revenue Code 5198

(This revenue must manually be added by the Local Education Agency on the Food and Nutrition Services Financial Report under Federal Reimbursement. A comment must be added at the bottom of the report indicating the dollar amount and reason.)

Finance Reporting for Food and Nutrition Services

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Food Preparation and Dispensing Services – Function Code 2562

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Funds received for the Summer Food Service Program and the Supper Food Program administered by the Department of Health and Senior Services

ASBR: Revenues should be reported under Other Federal Restricted, Department of Health Food Service Programs- Code 5481

ASBR: Expenditures should be reported under Other Community Services – Function Code 3911, Other Supplies and Materials -Object Code 6491.