

DATE: January 9, 2014
FROM: DESE School Food Services

Authorized Representative, School Nutrition Programs

[SP 13-2014](#); *School Food Service Account Revenue from the Sale of Non-Program Foods* is now available on the [School Food Services Homepage](#) under [USDA Memos](#).

Please note this memo is focusing on non-program foods purchased using funds from the non-profit school food service account. This guidance provides more clarity on how the school food service department should account for purchases of non-program foods, as previously there may have been instances that the funds used to purchase these items were not fully recovered, leaving the school food service account to absorb additional fees. For example, if a school club, sanctioned by the school, wants the school food service department to purchase items for them to sell at a school event or etc., because they feel the food service department can get a better deal than they are able to get on their own, the school food service department, would need to charge the exact amount of the items purchased, so that the food service department does not incur any fees related to this purchase.

If you have any questions please call our office at 573-751-3526.