

FOOD AND NUTRITION PROCEDURES

Miami-Dade County Public Schools

E1

Subject: **SCHOOL FOOD SERVICE ACCOUNTING PROCEDURES AND RECORDS**

PURPOSE

The purpose of these guidelines is to outline the responsibilities of the Food Service Accounting Unit, Department of Accounting.

GUIDELINES

The School Board of Miami Dade County is responsible for operating a centralized school food service program. The Food Service Accounting Unit, Department of Accounting, is responsible for district-wide accounting records, procedures and reports. The principal and food service manager/satellite assistant at each school are responsible for maintaining accurate school level food service records in accordance with Board Policies and the Food and Nutrition Procedures Manual.

The Food Service Accounting Unit and the food service administrators will provide direction and supervision of record keeping and reports.

Individual schools will submit reports to the Department of Food and Nutrition in accordance with procedure requirements on the forms provided.

Pertinent statistical reports generated by ITS should be retained on file at the school following retention guidelines established by Records and Forms Management ([See Food and Nutrition Procedure E-4](#)).

For Action By: Principals, Food Service Managers and Satellite Assistants

Refer Questions to: Food Service Accounting

*Revised: October 1995(2nd), June 2006, October 2020, July 2022
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