

FOOD AND NUTRITION PROCEDURES

Miami-Dade County Public Schools



Subject: **PURCHASES FOR PTA/PTSA FUNCTIONS**

PURPOSE

The purpose of this procedure is to inform food service managers/satellite assistants of proper procedures for ordering merchandise for the PTA/PTSA.

PROCEDURE

It is permissible for the food service manager to order merchandise for PTA/PTSA functions and process these purchases as a school transaction. Please note that USDA foods may not be used for PTA/PTSA functions. The manager will verify, sign and make a copy of the invoice. Identify the items ordered for the PTA/PTSA by writing in "PTA" or "PTSA" next to the products. The corresponding payment by the PTA/PTSA will be deposited and entered on the point-of-sale registers using the [Special Functions for School Food Services, Procedure I-1](#).

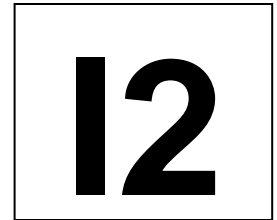
It is important that these items be billed to the school and not to the PTA/PTSA. If product is ordered directly from any vendor by the PTA/PTSA, they must pay the vendor directly. All vendors have been notified to exclude PTA/PTSA invoices from Department of Food and Nutrition statements and to bill the PTA/PTSA directly. Therefore, if payment is to be made through Accounts Payable, the invoice must be made out to the school and identified as PTA/PTSA function.

If items purchased for the PTA/PTSA function are for resale, fundraising or profit, adjust cost of items as follows:

Cost x Quantity = Total Cost	<i>Example: 4 cases @ \$5.25/each</i> \$5.25 x 4 = \$21.00
Total Cost x 0.10 = Mark-up	\$21.00 x 0.10 = \$2.10
Mark-up + Total Cost = Selling Price	\$2.10 + \$21.00 = \$23.10

If items purchased for the PTA/PTSA function are not to be resold, price charged to PTA/PTSA is at cost price.

**FOOD AND NUTRITION
PROCEDURES**
Miami-Dade County Public Schools



Subject: **PURCHASES FOR PTA/PTSA FUNCTIONS**

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

Refer Questions to: Food Service Accounting

Revised: October 1995, July 2011

Reviewed: July 2024