

Subject School District Nutrition Programs; Purchasing Lunchroom Furniture

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Overview

School districts are required by federal and state law to keep food service revenue and expenditures separate from general operating revenue and spending. In Minnesota, the accounting system is called UFARS and UFARS designates the school service fund (nutrition fund) as Fund 2 and UFARS and state statute prescribe which expenditures are recorded in the fund.

H.F. 5326 authorizes additional flexibility for school districts so that a district with a surplus in its school food service fund may charge the costs of lunchroom tables and chairs to the school food service fund instead of to the general fund (freeing up general fund money for other purposes).

Summary

Section	Description
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1	School food service fund.
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	Authorizes a school district with a surplus in its school food service fund to charge the costs of lunchroom furniture (tables and chairs) to its food service fund instead of recording the costs as general fund expenditures.
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