

NOVATO UNIFIED SCHOOL DISTRICT

**RESOLUTION NO. 16-2015/2016**

**OPEN FUND 13: CAFETERIA SPECIAL RESERVE FUND**

**WHEREAS**, The Novato Unified School District Board of Trustees approved the establishment of the District's Food & Nutrition Services (FANS) program in order to meet the daily nutritional needs of school children; and

**WHEREAS**, Any Local Education Agency (LEA) operating a cafeteria (FANS) program must maintain a Cafeteria Fund. The Cafeteria Fund is a restricted account in which all of the revenue from all food service operations, conducted by the LEA principally for the benefit of school children, is retained and used only for the operation or improvement of said nonprofit school food service; and

**WHEREAS**, The California School Accounting Manual (CSAM) establishes Fund 13: Cafeteria Special Reserve Fund to be used for the proceeds of special revenue sources that are restricted or committed to expenditure for specified purposes.

Fund 13 – Cafeteria Special Reserve Fund is to be used solely to account separately for federal, state, and local resources to operate the District's FANS program (Education Code sections 38090 and 38093). The principal revenues in this fund are:

- ▶ Child Nutrition Programs (Federal)
- ▶ Child Nutrition Programs (State)
- ▶ Food Service Sales
- ▶ Interest
- ▶ All Other Local Revenue

The Cafeteria Special Revenue Fund (Fund 13) shall be used only for those expenditures authorized by the governing board as necessary for the operation of the LEA's food service program (Education Code sections 38091 and 38100);

**WHEREAS**, it is thereby desirable that the Novato Unified School District open and establish Fund 13: Cafeteria Special Reserve Fund.

**THEREFORE, BE IT RESOLVED** that the Governing Board of the Novato Unified School District hereby authorizes the Marin County Auditor Controller's Office to open Fund 13: Cafeteria Special Reserve Fund.

**PASSED AND ADOPTED** this 14<sup>th</sup> day of June 2016, by the following vote to wit:

AYES: 7

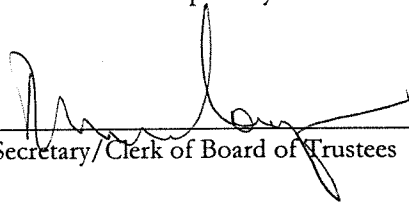
NOES: 0

ABSTAIN: 0

ABSENT: 0

State of California,  
County of Marin

I, Tom Cooper, Secretary/Clerk of the Novato Unified School District Board of Trustees, do hereby certify that the foregoing is a full, true, and correct copy of a resolution adopted by the Board of Trustees at a regularly called and conducted meeting held on said date.

  
Secretary/Clerk of Board of Trustees