

## CLARK COUNTY SCHOOL DISTRICT REGULATION

3222

### ENTERPRISE FUND

- I. The Board of School Trustees authorizes the operation of a school food service program in accordance with appropriate federal and state laws and guidelines and District regulations.
  - A. The food service program shall be accounted for in an Enterprise Fund. Money received from the operation of the Board-authorized school food service program, including gifts, donations, and receipts from sale of food, shall be deposited in accordance with District regulation in a financial institution as specified in the Nevada Revised Statutes and District regulations, and transactions shall be reflected in an account in the District's Enterprise Fund.
  - B. Disbursements from the account shall be restricted to payments for purchase of food, services, supplies, equipment, and facilities for the operation of the food service program. The program shall be operated on a not-for-profit basis and surplus funds may be used only to reduce the cost of the service to students, purchase equipment for the program, modify existing facilities, or at secondary schools share the income from the sale of food and beverages with school-approved student body organizations.
  - C. An annual review of the food service account in the Enterprise Fund shall be made by the District's independent auditor.

Legal Reference:	NRS Chapter 354 Local Financial Administration NRS Chapter 387 Financial Support of School System
Review Responsibility:	Business and Finance Services
Adopted:	12/11/80
Revised:	3/23/93
Pol. Gov. Review:	6/28/01