

4023 - FOOD SERVICE POLICY AND MEMORANDUM OF UNDERSTANDING

THIS FOOD SERVICE POLICY AND MEMORANDUM OF UNDERSTANDING (“Policy”) is established as of August 26, 2021 regarding non-exclusive provision of food service, including breakfast and lunch, for OCS Montessori Village Green Preschool (“OCS MVG PREK”) by Odyssey Charter School (“OCS”) from OCS’ existing Food Service Program (“Program”) authorized pursuant to the Child Care Food Program (“CCFP”).

1. **PURPOSE, EFFECTIVE DATE AND ENDING DATE**
 - a. **PURPOSE:** This Policy provides for OCS to provide food services to OCS MVG PREK in exchange for 100% of all food service receipts at OCS MVG PREK.
 - b. **EFFECTIVE DATE:** August 26, 2021
 - c. **RENEWAL AND TERMINATION:** This policy will renew annually, subject to annual review by the Governing Board of Odyssey Charter School, Inc. In the event the OCS MVG PREK charter contract is terminated, this Policy shall be terminated.
2. **MEALS PROVIDED:** Meals provided will meet or exceed the minimum meal pattern requirements for the Program as to components and portion sizes.
3. **FOOD SERVICE NOTIFICATION:** OCS MVG PREK is responsible to communicate with the OCS BASE KITCHEN on a daily basis or as needed; concerning daily counts, status of children payments, free and reduced applications, type(s) of meal service required, special needs, etc.
4. **OCS BASE KITCHEN:** The base kitchen manager is responsible for the overall operation of the food service satellite at OCS MVG PREK. The base kitchen manager will visit OCS MVG PREK. A clear and direct line of communication between OCS MVG PREK and the base kitchen is imperative.
5. **BASE KITCHEN RESPONSIBILITIES:** In addition to the above paragraph, the base kitchen: plans, prepares, organizes meals, orders food and supplies, approves/disapproves free and reduced applications, conducts the application verification process, supervises staff, consolidates and files claims for reimbursement for meals served, and other responsibilities as required or assigned.
6. **RESPONSIBILITIES OF OCS MVG PREK:** Collects children’s payments if needed or required. Provides adequate space for meal services. Enforces discipline in the food service area. Collects past due meal payments from families. Distributes free and reduced blank applications to all children at the beginning of the school year, and to new students, (family applications may be mailed out to student households after July 1st). Returns completed applications to the base kitchen on a daily basis. Complies with all Florida Department of Health regulations.
7. **MEAL ACCOUNTABILITY:** OCS MVG PREK will follow required procedures for assuring accuracy at point of service and comply with local rules and procedures pertaining to the administration of the program.

8. PROGRAM COMPLIANCE: OCS will be responsible for monitoring the program to provide technical assistance and ensure program compliance. OCS MVG PREK will comply with the USDA Competitive Food Rule. Vending Machines cannot be operational during meal service, and no other food other than the food provided by the Base Kitchen may be served during meal service. Failure to comply may jeopardize the Food Service Program.
9. MEAL REPORTS: OCS will maintain full and accurate records specifying menu records compliance with the School Meals Initiative, and identifying the food prepared.
10. AUDITS: With regard to any inspection or audit of records pursuant to this memorandum of understanding, representatives of OCS AND OCS MVG PREK shall have full access to inspect and copy any records reasonable necessary for the conduct of such inspection and audit. Such inspections shall be conducted at the place where such records are usually kept and during normal business hours.
11. RECORDS: OCS AND OCS MVG PREK shall maintain their own respective records and documents associated with this memorandum of understanding in accordance with the records retention requirements applicable to public records.
12. COMPLIANCE WITH LAWS: OCS AND OCS MVG PREK shall comply with all United States Department of Agriculture regulations, state and local laws, codes, rules and regulations in performing its duties, responsibilities and obligations pursuant to this memorandum of understanding.
13. MEAL RATES: There will be a charge to OCS MVG PREK for meals as provided in Paragraph 14, below.
14. MANAGEMENT AND SERVICE FEE: There will be a service fee to OCS MVG PREK for provision of food service. The fee will be calculated using the following items:
 - a) Salary and wage of 1 Café support staff member and 10% of Café Manager salary
 - b) 10% indirect costs
 - c) Food and supply purchases for CCFP program
15. COLLECTIONS BY THE FOOD SERVICE PROGRAM: All USDA reimbursements and cash payments by students and families are collected and received in a timely manner. 100% of collections will benefit the FSP.
16. ACCOUNTING: Certain expenses incurred and paid by OCS pursuant to this Policy provide an economic benefit to OCS MVG PREK. As such, the following journal entries illustrate the proper recognition of these food service activities:

BOOKS OF OCS MVG PREK

CCFP and other local lunch fees will be collected by OCS MVG PREK. Such funds shall be deposited to OCS MVG PREK recognizing revenue for CCFP and local revenue. The following entry shows the proper recording on the General Ledger of OCS MVG PREK:

1XXX Cash	XXXX	
3XXX CCFP Lunch revenue		XX
3XXX Lunch receipts-local revenues		XX
<i>To record the receipt of CCFP funds and local revenue received for OCS MVG PREK</i>		

OCS will bill OCS MVG PREK quarterly for food services provided to OCS MVG PREK to include fees outlined in Paragraph 14, above. The following entry shows the proper recording on General Ledger of OCS and OCS MVG PREK

BOOKS OF OCS

1XXX Due from OCS MVG PREK	X	
3XXX OCS MVG PREK Food Service Fee		X
<i>To record the quarterly billing to OCS MVG PREK)</i>		

BOOKS OF OCS MVG PREK

5500-3XX Food service expense	X	
2XXX Due to OCS		X
<i>To record OCS MVG PREK's food service payment to OCS</i>		

The forgoing Food Service Policy and Memorandum of Understanding was approved by a majority of a quorum of the Governing Board of Odyssey Charter School, Inc., at a meeting held this 26th day of August, 2021.

Leslie Maloney, Board President