

4013 - FOOD SERVICE POLICY AND MEMORANDUM OF UNDERSTANDING

THIS FOOD SERVICE POLICY AND MEMORANDUM OF UNDERSTANDING (“Policy”) is established as of July 1, 2018 regarding non-exclusive provision of food service, including breakfast and lunch, for Odyssey Preparatory Charter Academy (“ODYSSEY PREP”) by Odyssey Charter School (“OCS”) from OCS’ existing Food Service Program (“Program”) authorized pursuant to the National School Lunch Program (“NSLP”).

1. **PURPOSE, EFFECTIVE DATE AND ENDING DATE**
 - a. **PURPOSE:** This Policy provides for OCS to provide food services to ODYSSEY PREP in exchange for 100% of all food service receipts at ODYSSEY PREP.
 - b. **EFFECTIVE DATE:** July 1, 2018
 - 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 ODYSSEY PREP 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:** ODYSSEY PREP 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 ODYSSEY PREP. The base kitchen manager will visit ODYSSEY PREP. A clear and direct line of communication between ODYSSEY PREP 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 ODYSSEY PREP:** Provides a food service person(s) to serve meals, based on USDA requirements. 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. Provides minimum required serving/kitchen equipment, i.e. serving table(s), food warmers, refrigerator, etc.
7. **MEAL ACCOUNTABILITY:** ODYSSEY PREP 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. ODYSSEY PREP 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 ODYSSEY PREP 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 ODYSSEY PREP 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 ODYSSEY PREP 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 not be a charge to ODYSSEY PREP for meals except as provided in Paragraph 16, below.

14. MANAGEMENT AND SERVICE FEE: There will not be a management or service fee to ODYSSEY PREP for provision of food service.

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 ODYSSEY PREP. As such, the following journal entries illustrate the proper recognition of these food service activities:

BOOKS OF OCS

NSLP and other lunch fees will be collected by OCS for both schools. Such funds shall be deposited by OCS recognizing revenue for its share of the NSLP and other funds and recognition of Local receipts for the portion of NSLP that is assigned to ODYSSEY PREP since those funds represent services to ODYSSEY PREP and because ODYSSEY PREP recognizes its share of the NSLP and other funds on its books. The following entry shows the proper recording on the General Ledger of OCS:

1XXX Cash	XXXX	
3XXX National School Lunch Program Revenue (OCS portion of NSLP)		XX
3XXX Lunch receipts-local revenue (ODYSSEY PREP portion of NSLP)		XX
<i>To record the receipt of NSLP funds received for both schools</i>		

ODYSSEY PREP will collect fees from its students for lunch services. Such amounts are due and payable to OCS. The following entry shows the recognition of such receipts when receipt of such payment has been recorded on the books of ODYSSEY PREP:

1XXX Due from ODYSSEY PREP	X	
3XXX Lunch receipts-local revenue (ODYSSEY PREP)		X
<i>To record the receipt of Local fees collected for food services at ODYSSEY PREP)</i>		

BOOKS OF ODYSSEY PREP

NSLP and other fees will be collected by OCS for both Schools. Such funds shall be deposited by ODYSSEY PREP shall recognize revenue for its share of the NSLP and other fees. The following entry shows the proper recording on the General Ledger of ODYSSEY PREP when NSLP and other funds are received by OCS:

7600-3XX Food service expense	X	
3XXX National School Lunch Program Revenue (ODYSSEY PREP portion of NSLP)		X
<i>To record ODYSSEY PREP's share of NSLP funds</i>		

ODYSSEY PREP will collect fees from its students for food services. Such amounts are due and payable to OCS, likewise and expense should be recognized to reflect the cost of such services provided by OCS. The following entry shows the recognition of such receipts when receipt of such payment has been recorded on the books of PREP:

1XXX Cash	X	
7600-3XX Food service expense	X	
3XXX Lunch receipts-local revenue		X
2XXX Due to OCS		X
<i>To record the receipt of Local fees collected for food services and recognize food service expense</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 24 day of July, 2018.

Thomas Cole
 Thomas Cole, Vice President