

# Resource Management

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Resource management is the act of wisely using the funds in your cafeteria fund. The cafeteria fund is defined in federal law as a restricted account. All of the revenue from all food service operations conducted by the school food authority (SFA), principally for the benefit of schoolchildren, is retained and used only for the operation or improvement of the nonprofit school food service.

Revenue means all monies received by or accruing to the nonprofit school food service including, but not limited to, children's payments, nonprogram food revenues, earnings on investments, other local revenues, state revenues and federal cash reimbursements as specified in Title 7 CFR, Section 210.2.

California Education Code requires all revenues from the sales of food and beverages be deposited into the cafeteria fund and spent for the maintenance, improvement, and operation of food services. State law authorizes expenditures from the cafeteria fund only for those charges defined in the California School Accounting Manual or by the California Department of Education (CDE), Nutrition Services Division in accordance with federal regulations.

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The CDE has guidance on Resource Management on the CDE Cafeteria Fund Web page at <http://www.cde.ca.gov/ls/nu/sn/cafundguide.asp>.

For more information on Resource Management see the Quick Reference Guide to [Resource Management](#).

After you have reviewed the information contained in the Quick Reference Guide, try the [Apply Your Knowledge](#) self-check.

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The School Nutrition Primer can be utilized by food service directors and administrators as a Professional Standards training resource. Reviewing the **Quick Reference Guides** with staff and administering the **Apply Your Knowledge** self-check quiz may count for 15 minute training.

The training topic Resource Management provides the following Professional Standards:

**Key Areas:** Operations (2000); Administration (3000)

**Key Topics:** Purchasing (2400); Financial Management (3300); Human Resources and Staff Training (3400)

**Learning Objectives:** Purchasing food, supplies, and equipment through vendors (2430); Establish and document accounting procedures (3320); Develop employee training plan (3430)

Developed for the SNP Primer  
Cal-Pro-NET Center at San Jose State University  
in conjunction with the California Department of Education  
February 2016

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