

**NAME:** PUPIL FUND BALANCE POLICY – MILL CREEK ACADEMY  
**OWNER/DEPT:** FOOD & NUTRITION SERVICES  
**DATE LAST UPDATED:** OCTOBER 2023

## **1. PURPOSE**

The USDA regulations require school food authorities to establish written administrative guidelines and procedures for bad debt related to the non-profit school food service account as well as inactive positive pupil fund balances.

For the purpose of this policy “Bad Debt” refers to negative meal balances for students that are no longer enrolled in the district, have not been paid by the student or parent during the school year in which the debt has incurred, and have become uncollectable.

“Inactive Positive Pupil Fund Balances” refers to positive meal balances on student’s accounts that have withdrawn/transferred to a non-NHA school or graduated from an NHA school.

National Heritage Academies (NHA) will adhere to the following Pupil Fund Balance policy.

## **2. PRACTICE**

- 2.1. All bad debt will be cleared from student Point of Service System (POS) accounts no later than July 31 of each year and balances will be transferred to the school’s general fund.
- 2.2. Inactive Positive Pupil Fund Balances will be refunded no later than July 31<sup>st</sup> of each year. Any funds that are left in the student meal account, which cannot be returned, will be turned over to the Wisconsin Department of Revenue as unclaimed property.

## **3. APPLICABILITY**

- 3.1 This document is applicable Mill Creek Academy.

## **4. RESPONSIBILITY**

- 4.1 Food Service Staff at the Service Center are responsible for implementing this policy and adhering to the procedures contained in it.
- 4.2 The NHA Safety and Health Department is responsible for monitoring this document.



## 5. PROCEDURES

### 5.1. Bad Debt Procedures

- 5.1.1. Annually, prior to July 31st, an Excel file will be downloaded from the district's POS with all negative balance information (Student ID, Name, School, Grade, Balance). This list will be kept on file with the Food & Nutrition Services Team as well as provided to NHA's accounting department.
- 5.1.2. The NHA Accounting team will transfer and document all bad debt from the food service to the general fund for each school.
- 5.1.3. All negative balances will be cleared from the POS System no later than July 31<sup>st</sup> and be reset to zero.

### 5.2. Inactive Positive Pupil Fund Balances Procedures

- 5.2.1. Annually, prior to July 31st, an Excel file will be downloaded from the district's POS with all positive balance information for all inactive pupils (Student ID, Name, School, Grade, Parent Name, Address, Balance).
- 5.2.2. All balances will be forwarded to the NHA accounting team and checks will be prepared and mailed directly to each family.
- 5.2.3. Refunds will be noted in the POS system under each student's account.
- 5.2.4. Any returned checks will be held for 30 days. After which time, the Food & Nutrition Services Team will work with the Accounting Department to follow the State of Wisconsin's Department of Revenue's rules regarding unclaimed property.