North Monterey County Unified School District
Budget Review Committee Meeting - February 7, 2018

Program: Food Services / Cafeteria Fund 13
Manager(s): Director of Food Services - Sarah Doherty

FY2017-18	Source(s)	FY2017-18 Projected	FY2018-19	Source(s) FY2018-19	Comments
Revenue					
State Revenue	Rsc 8520	$161,856	$165,741	8520	FY2017-18 + 2.40% COLA
Federal Revenue	Rsc 5310	$2,088,439	$2,088,439	8220 / 8221	No Federal Reductions
Local Revenue	Rsc 5310	$165,319	TBD	0000 / 86xx	Obj 8634 / 8660
Total Revenue		**$2,415,614**	TBD	TBD	
Expense					
Total Expense	All	**$3,201,451**	TBD	TBD	

Purpose / Requirements
Purpose: Fund 13 is the nonprofit school food service account that is a statutorily restricted account used by LEAs to track revenue and expenses related to their nonprofit school food service
Requirements:
Schools participating in the SBP and NSLP receive cash subsidies and USDA Foods for each reimbursable meal served - meals must meet Federal meal pattern requirements
Follow federal and state procurement standards - conduct procurement in a manner that promotes full and open competition, develop and maintain written standards
Restricted account - all revenues from sales of the cafeteria are deposited into cafeteria fund, and spent on the operation or improvement of the nonprofit school food service
For costs to be considered allowable, they must be necessary and reasonable, and benefit the program
Revenue in excess cannot be carried - Annual revenue surplus cannot exceed 3 months of expenditures

Rationale / Justification
To provide nutritionally balanced, low-cost or free meals to children each school day
Serve breakfasts, lunches and snacks that meet federal meal pattern requirements and offer meals at a free or reduced price to eligible students.
Summer Feeding Program - provide free breakfast and lunch to children 18 years and younger during summer, when school is not in session

Next Steps
Pilot and implement a Supper Program (a CACFP meal program)
Expand staff professional development
Complete serving area improvements
Expand local procurement when reasonably possible

Account Object Code		2016/17 Actuals with Encum	2017/18 Original Budget	2017/18 Revised Budget	2017/18 Actuals with Encum	FY2018-19
Fund 13 - Cafeteria Fund						
Starting Balance						
9700	Fund Balance		1,052,375.00	1,758,566.25		
Revenue						
8200	Other Fed Rev	2,425,170.74	1,850,000.00	2,088,439.20	506,356.09	
8500	State Revenue	182,267.67	161,856.00	161,856.00	42,808.38	
8600	Other Local Rev	202,912.60	165,100.00	165,318.62	100,919.35	
	Total for Revenue accounts	**2,810,351.01**	**2,176,956.00**	**2,415,613.82**	**650,083.82**	
Expense						
2200	Classified Supp	648,799.03	686,650.00	657,230.00	595,786.07	
2300	Classified Supe	105,928.68	99,172.00	99,172.00	99,171.84	
2400	Clerical & Offi	44,145.38	46,985.00	45,932.00	45,263.17	
3200	PERS	104,189.80	131,590.00	122,496.00	110,624.25	
3300	SSI/Medicare	56,897.92	59,055.00	57,657.65	52,558.88	
3400	H&W	113,811.26	154,112.00	137,959.00	112,029.08	
3500	SUI	401.05	425.00	416.26	370.43	
3600	Worker's Comp	23,407.02	24,360.00	24,088.00	22,227.94	
4300	Materials and S	76,985.76	83,000.00	85,103.61	74,729.84	
4400	Noncapitalized	2,975.00	51,000.00	47,553.22	35,968.48	
4700	Food	1,254,343.14	1,129,000.00	1,351,707.95	1,160,046.12	
5200	Travel and Conf	5,760.02	5,000.00	5,000.00	3,841.57	
5500	Utilities and H	2,596.09	3,000.00	6,400.00	4,624.94	
5600	Rentals, Leases	32,183.50	23,342.00	27,497.00	23,217.95	
5700	Fund Transfers	68,183.71-	36,800.00-	55,102.75-	28,407.77-	
5800	Professional/Co	23,071.57	21,250.00	43,950.00	38,817.70	
5900	Communications	1,561.13	1,000.00	1,600.00	1,201.52	
6200	Buildings and I	116,031.76	89,440.00	406,190.00	402,554.96	
7300		113,414.15	127,180.00	136,601.02		
	Total for Expense accounts	**2,658,318.55**	**2,698,761.00**	**3,201,450.96**	**2,754,626.97**	
Ending Balance						

Selection Grouped by Object, Filtered by User Permissions, (Org = 43, Online Status = N, Restricted? = Y, Fund = 13, Obj Lvl = 2, Obj Digits = 0, Visual = N, Description = S, Page Break Lvl = 1)

Account Object Code		2016/17 Actuals with Encum	2017/18 Original Budget	2017/18 Revised Budget	2017/18 Actuals with Encum	FY2018-19
Fund 13 - Cafeteria Fund (continued)						
Ending Balance (continued)						
9700	Fund Balance		530,570.00	972,729.11		
Total for Org 043 and Fund 13						
	Starting Balance	.00	1,052,375.00	1,758,566.25	.00	
	Revenue	2,810,351.01	2,176,956.00	2,415,613.82	650,083.82	
	Expense	2,658,318.55	2,698,761.00	3,201,450.96	2,754,626.97	
	Ending Balance Acct Type	.00	530,570.00	972,729.11	.00	
	Calc Ending Balance	152,032.46	530,570.00	972,729.11	2,104,543.15-	