

INFORMATION RELATED TO THE FUND 50 FOOD SERVICE ACCOUNT

The Nutrition Team offers breakfast and lunch daily when school is in session at all eight of our district schools, including MECAS. Menus are planned in accordance with the School Breakfast Program (SBP) and National School Lunch Program (NSLP) guidelines developed by the United States Department of Agriculture (USDA). Menus are tailored to meet the needs of students based on age/grade level and target specific calorie ranges and nutrients to enhance learning and to promote healthy growth and development of all students. There are daily and weekly targets for protein, whole-grain rich sources of breads, cereals and pastas, fruits, vegetables and low-fat dairy.

To understand the budgeting for Fund 50 Food Service, you will notice that fund revenue includes a number of sources: student payments, federal reimbursement and grant revenue, state reimbursement and grant revenue, and catering sales. Fund expenses include salary and fringe benefit costs, food purchases, purchased services and equipment.

The Food Service fund operates as a separate entity and is allowed to carry a fund balance. It is normal to have a fund balance equal to approximately 3 months operating expenses. If the Food Service revenue exceeds expense and no fund balance exists, it is necessary for the General Fund to transfer money to the Food Service fund.

The program is subject to both financial and operational oversight by state and federal agencies.

FOOD SERVICE FUND	Audited 2017-18	Audited 2018-19	Budget 2019-20
Beginning Fund Balance	98,773.90	126,359.59	83,924.52
Ending Fund Balance	126,359.59	83,924.52	46,867.52
REVENUES & OTHER FINANCING SOURCES	1,074,033.98	1,014,354.39	1,114,780.00
EXPENDITURES & OTHER FINANCING USES	1,046,448.29	1,056,789.46	1,151,837.00

FOOD SERVICE REVENUES:

Fd	T	Loc	Obj	Func	Prj	Obj	Func	Original Budget
50	R	800	714	257000	000	DONATED COMMODITY ALLOCATION	DPI COMMODITY ALLOCATION-CARS	71,005.00
50	R	800	251	257210	000	FOOD SERVICE-PUPIL SALES	BREAKFAST	15,000.00
50	R	800	252	257210	000	FOOD SERVICE-ADULT SALES	BREAKFAST	50.00
50	R	800	251	257220	000	FOOD SERVICE-PUPIL SALES	LUNCH	450,000.00
50	R	800	252	257220	000	FOOD SERVICE-ADULT SALES	LUNCH	6,000.00
50	R	800	251	257240	000	FOOD SERVICE-PUPIL SALES	WSD MILK	7,500.00
50	R	800	251	257250	000	FOOD SERVICE-PUPIL SALES	A LA CARTE	225,000.00
50	R	800	280	500000	000	INTEREST ON INVESTMENTS	DISTRICT WIDE	900.00
50	R	800	617	500000	542	FOOD SVC AID-STATE	DISTRICT WIDE	11,100.00
50	R	800	617	500000	543	FOOD SVC AID-STATE	DISTRICT WIDE	1,900.00
50	R	800	617	500000	544	FOOD SVC AID-STATE	DISTRICT WIDE	2,625.00
50	R	800	717	500000	000	FOOD SVC AID-FEDERAL	DISTRICT WIDE	295,000.00
50	R	800	717	500000	546	FOOD SVC AID-FEDERAL	DISTRICT WIDE	26,200.00
50	R	800	971	500000	000	REFUND PRIOR YEAR EXPENSE	DISTRICT WIDE	2,500.00

50	R	---	---	-----	---	*Revenue		1,114,780.00
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FOOD SERVICE EXPENSES:

50 E 800 324 257000 000	MAINTENANCE SERVICES	DPI COMMODITY ALLOCATION-CARS	15,600.00
50 E 800 387 257000 000	PYMNT TO STATE INCL UNIV	DPI COMMODITY ALLOCATION-CARS	23,000.00
50 E 800 415 257000 000	FOOD	DPI COMMODITY ALLOCATION-CARS	71,005.00
50 E --- --- 257000 ---	*DPI COMMODITY ALLOCATION-CARS	DPI COMMODITY ALLOCATION-CARS	109,605.00
50 E 800 160 257100 000	CONTRACT WAGES FOOD SERVICE	FOOD SERVICE	98,400.00
50 E 800 212 257100 000	EMPLOYER SHARE PAID RETIREMENT	FOOD SERVICE	6,504.00
50 E 666 218 257100 000	EMPLOYEE BENEFIT TRUST - OPEB	FOOD SERVICE	11,852.00
50 E 800 220 257100 000	SOCIAL SECURITY	FOOD SERVICE	6,257.00
50 E 800 229 257100 000	MEDICARE SOCIAL SECURITY	FOOD SERVICE	1,463.00
50 E 800 230 257100 000	LIFE INSURANCE	FOOD SERVICE	519.00
50 E 666 241 257100 000	MEDICAL INSURANCE	FOOD SERVICE	-2,152.00
50 E 800 241 257100 000	MEDICAL INSURANCE	FOOD SERVICE	7,294.00
50 E 800 243 257100 000	DENTAL INSURANCE	FOOD SERVICE	2,206.00
50 E 800 250 257100 000	DISABILITY INSURANCE	FOOD SERVICE	333.00
50 E 800 296 257100 000	OTHER TAXABLE BENEFITS	FOOD SERVICE	2,375.00
50 E 800 342 257100 000	EMPLOYEE TRAVEL	FOOD SERVICE	3,900.00
50 E 800 348 257100 000	FUEL FOR VEHICLE OPERATION	FOOD SERVICE	1,000.00
50 E 800 353 257100 000	POSTAGE/SHIPPING	FOOD SERVICE	60.00
50 E 800 360 257100 000	DATA PROCESSING & CODING SVS	FOOD SERVICE	5,400.00
50 E 800 415 257100 000	FOOD	FOOD SERVICE	285,000.00
50 E 800 419 257100 000	OTHER SUPPLIES	FOOD SERVICE	23,000.00
50 E 800 440 257100 000	EQUIP UNDER \$500	FOOD SERVICE	2,000.00
50 E 800 551 257100 000	EQUIP ADDITION > \$500 < \$5000	FOOD SERVICE	4,000.00
50 E 800 561 257100 000	EQUIP RPLCMT > \$500 < \$5000	FOOD SERVICE	11,500.00
50 E 800 940 257100 000	DUES AND FEES	FOOD SERVICE	4,100.00
50 E 800 942 257100 000	EMPLOYEE DUES AND FEES	FOOD SERVICE	500.00
50 E --- --- 257100 ---	*FOOD SERVICE	FOOD SERVICE	475,511.00
50 E 800 415 257140 000	FOOD	FOOD SERVICE A LA CARTE	61,000.00
50 E --- --- 257140 ---	*FOOD SERVICE A LA CARTE	FOOD SERVICE A LA CARTE	61,000.00
50 E 800 160 257210 000	CONTRACT WAGES FOOD SERVICE	BREAKFAST	19,686.00
50 E 800 168 257210 000	REQUISITION WAGES FOOD SERVICE	BREAKFAST	8,925.00
50 E 800 212 257210 000	EMPLOYER SHARE PAID RETIREMENT	BREAKFAST	1,726.00
50 E 800 220 257210 000	SOCIAL SECURITY	BREAKFAST	1,624.00
50 E 800 229 257210 000	MEDICARE SOCIAL SECURITY	BREAKFAST	380.00
50 E 800 230 257210 000	LIFE INSURANCE	BREAKFAST	103.00
50 E 800 241 257210 000	MEDICAL INSURANCE	BREAKFAST	16,994.00
50 E 800 243 257210 000	DENTAL INSURANCE	BREAKFAST	1,084.00
50 E 800 250 257210 000	DISABILITY INSURANCE	BREAKFAST	68.00
50 E --- --- 257210 ---	*BREAKFAST	BREAKFAST	50,590.00
50 E 800 160 257220 000	CONTRACT WAGES FOOD SERVICE	LUNCH	129,281.00
50 E 800 165 257220 000	SUB WAGES FOOD SERVICE	LUNCH	750.00
50 E 800 168 257220 000	REQUISITION WAGES FOOD SERVICE	LUNCH	137,903.00
50 E 800 169 257220 000	OVERTIME WAGES FOOD SERVICE	LUNCH	350.00
50 E 800 212 257220 000	EMPLOYER SHARE PAID RETIREMENT	LUNCH	13,482.00
50 E 800 220 257220 000	SOCIAL SECURITY	LUNCH	15,923.00
50 E 800 229 257220 000	MEDICARE SOCIAL SECURITY	LUNCH	3,732.00
50 E 800 230 257220 000	LIFE INSURANCE	LUNCH	684.00

50 E 800 241 257220 000	MEDICAL INSURANCE	LUNCH	93,301.00
50 E 800 243 257220 000	DENTAL INSURANCE	LUNCH	5,306.00
50 E 800 250 257220 000	DISABILITY INSURANCE	LUNCH	437.00
50 E 800 296 257220 000	OTHER TAXABLE BENEFITS	LUNCH	1,663.00
50 E --- --- 257220 ---	*LUNCH	LUNCH	402,812.00
50 E 800 160 257250 000	CONTRACT WAGES FOOD SERVICE	A LA CARTE	22,833.00
50 E 800 168 257250 000	REQUISITION WAGES FOOD SERVICE	A LA CARTE	3,288.00
50 E 800 212 257250 000	EMPLOYER SHARE PAID RETIREMENT	A LA CARTE	1,641.00
50 E 800 220 257250 000	SOCIAL SECURITY	A LA CARTE	1,531.00
50 E 800 229 257250 000	MEDICARE SOCIAL SECURITY	A LA CARTE	357.00
50 E 800 230 257250 000	LIFE INSURANCE	A LA CARTE	120.00
50 E 800 241 257250 000	MEDICAL INSURANCE	A LA CARTE	13,622.00
50 E 800 243 257250 000	DENTAL INSURANCE	A LA CARTE	768.00
50 E 800 250 257250 000	DISABILITY INSURANCE	A LA CARTE	78.00
50 E 800 296 257250 000	OTHER TAXABLE BENEFITS	A LA CARTE	416.00
50 E --- --- 257250 ---	*A LA CARTE	A LA CARTE	44,654.00
50 E 800 353 258200 000	POSTAGE/SHIPPING	PURCHASING	200.00
50 E --- --- 258200 ---	*PURCHASING	PURCHASING	200.00
50 E 800 310 264400 000	CONTRACTED PERSONAL SERVICES	NON-INSTRUCTIONAL STAFF TRANIN	400.00
50 E --- --- 264400 ---	*NON-INSTRUCTIONAL STAFF TRANI	NON-INSTRUCTIONAL STAFF TRANIN	400.00
50 E 800 220 291000 000	SOCIAL SECURITY	TERMINATION BENEFITS	407.00
50 E 800 229 291000 000	MEDICARE SOCIAL SECURITY	TERMINATION BENEFITS	95.00
50 E 800 296 291000 000	OTHER TAXABLE BENEFITS	TERMINATION BENEFITS	6,563.00
50 E --- --- 291000 ---	*TERMINATION BENEFITS	TERMINATION BENEFITS	7,065.00
50 E --- --- ----- ---	*Expense		1,151,837.00