

Fund 191

Public School Food and Nutrition Services

Board of Supervisors' Adjustments

The following funding adjustments reflect all changes to the FY 2007 Advertised Budget Plan, as approved by the Board of Supervisors on May 1, 2006:

- ◆ The Board of Supervisors made no adjustments to this fund.

Focus

Fund 191, Fairfax County Public Schools Food and Nutrition Services, totals \$71.7 million in FY 2007 for all Food Service's operational and administrative costs. This fund is totally self-supporting and is operated under the federally-funded National School Lunch and Child Nutrition Acts.

The Food and Nutrition Services program:

- Procures, prepares and serves lunches and a la carte items to over 140,000 customers daily;
- Offers breakfasts in 157 schools and centers;
- Contracts meal provision to day care centers, Family and Early Childhood Education Program (FECEP) centers and private schools, and snack provision to all School-Age Child Care (SACC) programs; and
- Provides meals and dietetic consultation at senior nutrition sites and Meals on Wheels programs.

Other responsibilities include nutrition education, enforcement of sanitary practices, specifications for food and equipment, and layout and design of kitchens in new schools.

No support from Fund 090, School Operating Fund, is required as sufficient revenues are derived from food sales and federal and state aid.

Fund 191

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FUND STATEMENT

Fund Type G10, Special Revenue Funds

Fund 191, Public School Food
and Nutrition Services

	FY 2005 Actual ¹	FY 2006 Adopted Budget Plan	FY 2006 Revised Budget Plan	FY 2007 Superintendent's Proposed ²	FY 2007 Adopted Budget Plan ²
Beginning Balance	\$10,614,164	\$9,674,476	\$10,484,452	\$9,373,489	\$9,373,489
Revenue:					
Food Sales	\$39,385,589	\$41,539,163	\$41,539,163	\$43,644,550	\$43,644,550
Federal Aid	16,822,425	17,444,399	17,444,399	17,793,287	17,793,287
State Aid	775,783	770,535	770,535	785,101	785,101
Other Revenue	168,680	65,464	65,464	150,000	150,000
Total Revenue	\$57,152,477	\$59,819,561	\$59,819,561	\$62,372,938	\$62,372,938
Total Available	\$67,766,641	\$69,494,037	\$70,304,013	\$71,746,427	\$71,746,427
Total Expenditures	\$57,334,072	\$69,494,037	\$70,304,013	\$71,746,427	\$71,746,427
Total Disbursements	\$57,334,072	\$69,494,037	\$70,304,013	\$71,746,427	\$71,746,427
Inventory Change	\$51,883	\$0	\$0	\$0	\$0
Ending Balance	\$10,484,452	\$0	\$0	\$0	\$0

¹ In order to account for revenues and expenditures in the proper fiscal year, audit adjustments in the amount of \$483,747 have been reflected as increases to FY 2005 revenues; audit adjustments of \$361,359 as increases to FY 2005 expenditures to reflect changes to salary accruals; and inventory changes of \$52,427. The audit adjustments have been included in the FY 2005 Comprehensive Annual Financial Report (CAFR).

² The FY 2007 Superintendent's budget reflects an additional \$9.4 million in projected FY 2006 ending balance to be carried over to fund the FY 2007 budget.