

# Fund 191

## Public School Food and Nutrition Services

### Board of Supervisors' Adjustments

*The following funding adjustments reflect all changes to the FY 2008 Advertised Budget Plan, as approved by the Board of Supervisors on April 30, 2007:*

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

### Focus

Fund 191, Fairfax County Public Schools Food and Nutrition Services, totals \$74.2 million in FY 2008 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 145,000 customers daily;
- Offers breakfasts in 153 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

## Public School Food and Nutrition Services

### FUND STATEMENT

Fund Type G10, Special Revenue Funds

Fund 191, Public School Food  
and Nutrition Services

	FY 2006 Actual <sup>1</sup>	FY 2007 Adopted Budget Plan	FY 2007 Revised Budget Plan <sup>2</sup>	FY 2008 Superintendent's Proposed <sup>3</sup>	FY 2008 Adopted Budget Plan <sup>3</sup>
<b>Beginning Balance</b>	<b>\$10,484,452</b>	<b>\$9,373,489</b>	<b>\$9,408,784</b>	<b>\$9,568,064</b>	<b>\$9,568,064</b>
Revenue:					
Food Sales	\$42,475,095	\$43,644,550	\$43,644,550	\$45,088,278	\$45,088,278
Federal Aid	17,172,269	17,793,287	17,793,287	18,395,762	18,395,762
State Aid	790,793	785,101	785,101	799,958	799,958
Other Revenue	340,520	150,000	150,000	343,000	343,000
Total Revenue	\$60,778,677	\$62,372,938	\$62,372,938	\$64,626,998	\$64,626,998
<b>Total Available</b>	<b>\$71,263,129</b>	<b>\$71,746,427</b>	<b>\$71,781,722</b>	<b>\$74,195,062</b>	<b>\$74,195,062</b>
Total Expenditures	\$61,672,069	\$71,746,427	\$71,781,722	\$74,195,062	\$74,195,062
<b>Total Disbursements</b>	<b>\$61,672,069</b>	<b>\$71,746,427</b>	<b>\$71,781,722</b>	<b>\$74,195,062</b>	<b>\$74,195,062</b>
Inventory Change	(\$182,276)	\$0	\$0	\$0	\$0
<b>Ending Balance</b>	<b>\$9,408,784</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<sup>1</sup> In order to account for revenues and expenditures in the proper fiscal year, an audit adjustment in the amount of \$2,785 has been reflected as an increase to FY 2006 revenues and an audit adjustment in the amount of \$20,211 has been reflected as a decrease to FY 2006 expenditures. The audit adjustment has been included in the FY 2006 Comprehensive Annual Financial Report (CAFR).

<sup>2</sup> The *FY 2007 Revised Budget Plan* reflects adjustments adopted by the Fairfax County School Board on March 22, 2007, during their *FY 2007 Third Quarter Review*.

<sup>3</sup> The FY 2008 Superintendent's budget reflects an additional \$9.6 million in projected FY 2007 ending balance to be carried over to fund the FY 2008 budget.