

Fund 191

Public School Food and Nutrition Services

Board of Supervisors' Adjustments

The following funding adjustments reflect all changes to the FY 2006 Advertised Budget Plan, as approved by the Board of Supervisors on April 25, 2005:

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

Focus

Fund 191, Fairfax County Public Schools Food and Nutrition Services totals \$69.5 million in FY 2006 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 149 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 2004 Actual ¹	FY 2005 Adopted Budget Plan	FY 2005 Revised Budget Plan ^{2,3}	FY 2006 School Board Advertised ⁴	FY 2006 Adopted Budget Plan ⁴
Beginning Balance	\$9,797,485	\$8,848,945	\$10,614,164	\$9,674,476	\$9,674,476
Revenue:					
Food Sales	\$38,441,309	\$35,682,142	\$39,402,306	\$41,539,163	\$41,539,163
Federal Aid	15,720,374	14,993,639	16,113,383	17,444,399	17,444,399
State Aid	758,851	774,473	717,873	770,535	770,535
Other Revenue	78,503	117,593	72,610	65,464	65,464
Total Revenue	\$54,999,037	\$51,567,847	\$56,306,172	\$59,819,561	\$59,819,561
Total Available	\$64,796,522	\$60,416,792	\$66,920,336	\$69,494,037	\$69,494,037
Total Expenditures	\$54,489,502	\$51,563,629	\$66,920,336	\$69,494,037	\$69,494,037
Total Disbursements	\$54,489,502	\$51,563,629	\$66,920,336	\$69,494,037	\$69,494,037
Inventory Change	\$307,144	\$0	\$0	\$0	\$0
Ending Balance	\$10,614,164	\$8,853,163	\$0	\$0	\$0

¹ In order to account for revenues and expenditures in the proper fiscal year, audit adjustments in the amount of \$7,699 have been reflected as increases to FY 2004 revenues; audit adjustments of \$305,901 as decreases to FY 2004 expenditures to reflect changes to salary accruals; and inventory changes of \$648 to record a USDA adjustment. The audit adjustments have been included in the FY 2004 Comprehensive Annual Financial Report (CAFR). Final details of the FY 2004 audit adjustments were included in the FY 2005 Third Quarter Review.

² The FY 2005 Revised Budget Plan reflects adjustments adopted by the Fairfax County School Board on March 31, 2005, during their FY 2005 Third Quarter Review. The Fairfax County School Board adjustments were officially reflected in the County's FY 2005 Third Quarter Review and approved by the Board of Supervisors on April 18, 2005.

³ The FY 2005 ending balance of \$0 reflects the utilization of the FY 2004 ending balance of \$8,853,163 to partially offset any expenditure increase, primarily due to summer school.

⁴ Reflects the FY 2006 School Board Advertised Budget for all categories. The FY 2006 School Board Adopted Budget amounts will be reflected in the County's FY 2005 Carryover Review. Also reflects an additional \$9.7 million in projected FY 2005 ending balance to be carried over to fund the FY 2006 budget.