

# Fund S40000: Public School Food and Nutrition Services

**Focus** Fund S40000, Food and Nutrition Services, totals \$102.5 million in FY 2021 for all Food and Nutrition Services' operational and administrative costs. This fund is entirely 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, breakfasts, and a la carte items to over 142,000 customers daily;
- Offers breakfasts in 187 schools and centers;
- Contracts meal provision to day care centers and snack provision to all School-Age Child Care (SACC) programs and After School Middle School programs; and
- Provides meals and nutrition counseling 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 S10000, School Operating Fund, is required as sufficient revenues are derived from food sales and federal and state aid.

# Fund S40000: Public School Food and Nutrition Services

## FUND STATEMENT

Category	FY 2019 Actual	FY 2020 Adopted Budget Plan	FY 2020 Revised Budget Plan <sup>1</sup>	FY 2021 Superintendent's Proposed
<b>Beginning Balance</b>	<b>\$19,371,675</b>	<b>\$19,334,908</b>	<b>\$17,916,914</b>	<b>\$17,910,059</b>
<b>Revenue:</b>				
Food Sales	\$40,864,766	\$42,726,982	\$42,726,982	\$41,649,913
Federal Aid	39,668,446	41,067,420	41,140,873	41,282,778
State Aid	1,390,484	1,448,618	1,448,618	1,492,819
Other Revenue	296,228	75,361	130,907	176,277
<b>Total Revenue<sup>2</sup></b>	<b>\$82,219,924</b>	<b>\$85,318,381</b>	<b>\$85,447,380</b>	<b>\$84,601,787</b>
<b>Total Available</b>	<b>\$101,591,599</b>	<b>\$104,653,289</b>	<b>\$103,364,294</b>	<b>\$102,511,846</b>
<b>Total Expenditures<sup>2</sup></b>	<b>\$83,470,027</b>	<b>\$85,318,381</b>	<b>\$85,454,235</b>	<b>\$86,188,620</b>
Food and Nutrition Services General Reserve <sup>3</sup>	0	19,334,908	17,910,059	16,323,226
<b>Total Disbursements</b>	<b>\$83,470,027</b>	<b>\$104,653,289</b>	<b>\$103,364,294</b>	<b>\$102,511,846</b>
Inventory Change	\$204,658	\$0	\$0	\$0
<b>Ending Balance</b>	<b>\$17,916,914</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<sup>1</sup> The *FY 2020 Revised Budget Plan* reflects adjustments adopted by the Fairfax County School Board on December 19, 2019 during the *FY 2020 Midyear Review*. These midyear adjustments will be officially reflected in County schedules and appropriations as part of the *FY 2020 Third Quarter Review*, which will be acted on by the Board of Supervisors on April 28, 2020.

<sup>2</sup> In order to account for FY 2019 revenues and expenditures in the appropriate fiscal year, audit adjustments of \$92,223 have been reflected as an increase to FY 2019 revenue and audit adjustments in the amount of \$42,249 have been reflected as an increase to FY 2019 expenditures. Details of the audit adjustments will be included in the FY 2020 Third Quarter package.

<sup>3</sup> Any unused portion of the allocated Food and Nutrition Services General Reserve carries forward into the subsequent budget year. Accordingly, the FY 2021 beginning balance is the projected ending balance for FY 2020 of \$0 plus the estimated balance for the reserve of \$17,910,059.