

# Fund S40000: Public School Food and Nutrition Services

**Focus** Fund S40000, Food and Nutrition Services, totals \$94.7 million in FY 2023 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. In FY 2021 and FY 2022, the fund was affected by the COVID-19 pandemic requiring the transfer of funds from Fund S10000, School Operating.

In a normal year, the Food and Nutrition Services program:

- Procures, prepares, and serves lunches, breakfasts, and a la carte items to over 140,000 customers daily;
- Offers breakfasts in 190 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 in FY 2023 as sufficient revenues are expected to be derived from food sales and federal and state aid.

# Fund S40000: Public School Food and Nutrition Services

## FUND STATEMENT

Category	FY 2021 Actual	FY 2022 Adopted Budget Plan	FY 2022 Revised Budget Plan <sup>1</sup>	FY 2023 Superintendent's Proposed	FY 2023 Adopted Budget Plan <sup>2</sup>
<b>Beginning Balance</b>	<b>\$6,569,745</b>	<b>\$0</b>	<b>\$6,227,388</b>	<b>\$6,225,115</b>	<b>\$6,225,115</b>
<b>Revenue:</b>					
Food Sales	\$1,327,645	\$41,141,127	\$41,141,127	\$40,465,734	\$40,465,734
Federal Aid	53,685,113	43,613,061	43,613,061	46,489,647	46,489,647
State Aid	894,380	1,448,727	1,448,727	1,533,116	1,533,116
Other Revenue	1,360,727	170,359	170,359	36,183	36,183
<b>Total Revenue<sup>3</sup></b>	<b>\$57,267,865</b>	<b>\$86,373,274</b>	<b>\$86,373,274</b>	<b>\$88,524,680</b>	<b>\$88,524,680</b>
<b>Transfers In:</b>					
School Operating Fund (S10000)	\$9,648,031	\$0	\$1,800,000	\$0	\$0
<b>Total Transfers In:</b>	<b>\$9,648,031</b>	<b>\$0</b>	<b>\$1,800,000</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Available</b>	<b>\$73,485,641</b>	<b>\$86,373,274</b>	<b>\$94,400,662</b>	<b>\$94,749,795</b>	<b>\$94,749,795</b>
<b>Total Expenditures<sup>3</sup></b>	<b>\$67,194,263</b>	<b>\$86,373,274</b>	<b>\$88,175,547</b>	<b>\$88,524,680</b>	<b>\$88,524,680</b>
Food and Nutrition Services General Reserve <sup>4</sup>	0	0	6,225,115	6,225,115	6,225,115
<b>Total Disbursements</b>	<b>\$67,194,263</b>	<b>\$86,373,274</b>	<b>\$94,400,662</b>	<b>\$94,749,795</b>	<b>\$94,749,795</b>
Inventory Change	\$63,990	\$0	\$0	\$0	\$0
<b>Ending Balance</b>	<b>\$6,227,388</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<sup>1</sup> The *FY 2022 Revised Budget Plan* reflects adjustments adopted by the Fairfax County School Board on March 24, 2022 during the *FY 2022 Third Quarter Review*.

<sup>2</sup> Fairfax County School Board action on the FY 2023 budget was taken on May 26, 2022 and will be included for approval by the Board of Supervisors as part of the *FY 2022 Carryover Review*.

<sup>3</sup> In order to account for FY 2021 revenues and expenditures in the appropriate fiscal year, audit adjustments of \$59,195 have been reflected as a decrease to FY 2021 revenue and audit adjustments of \$76,910 have been reflected as a decrease to FY 2021 expenditures. Details of the audit adjustments were included in the FY 2022 Third Quarter package.

<sup>4</sup> Any unused portion of the allocated Food and Nutrition Services General Reserve carries forward into the subsequent budget year.