

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.

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FUND STATEMENT

| Category | FY 2021 Actual | FY 2022 Adopted Budget Plan | FY 2022 Revised Budget Plan ¹ | FY 2023 Superintendent's Proposed |
|--|---------------------|-----------------------------------|--|---|
| Beginning Balance | \$6,569,745 | \$0 | \$6,227,388 | \$6,225,115 |
| Revenue: | | | | |
| Food Sales | \$1,327,645 | \$41,141,127 | \$41,141,127 | \$40,465,734 |
| Federal Aid | 53,685,113 | 43,613,061 | 43,613,061 | 46,489,647 |
| State Aid | 894,380 | 1,448,727 | 1,448,727 | 1,533,116 |
| Other Revenue | 1,360,727 | 170,359 | 170,359 | 36,183 |
| Total Revenue² | \$57,267,865 | \$86,373,274 | \$86,373,274 | \$88,524,680 |
| Transfers In: | | | | |
| School Operating Fund (S10000) | \$9,648,031 | \$0 | \$1,800,000 | \$0 |
| Total Transfers In: | \$9,648,031 | \$0 | \$1,800,000 | \$0 |
| Total Available | \$73,485,641 | \$86,373,274 | \$94,400,662 | \$94,749,795 |
| Total Expenditures² | \$67,194,263 | \$86,373,274 | \$88,175,547 | \$88,524,680 |
| Food and Nutrition Services General Reserve ³ | 0 | 0 | 6,225,115 | 6,225,115 |
| Total Disbursements | \$67,194,263 | \$86,373,274 | \$94,400,662 | \$94,749,795 |
| Inventory Change | \$63,990 | \$0 | \$0 | \$0 |
| Ending Balance | \$6,227,388 | \$0 | \$0 | \$0 |

¹ The *FY 2022 Revised Budget Plan* reflects adjustments adopted by the Fairfax County School Board on December 16, 2021 during the *FY 2022 Mid-Year Review*. These midyear adjustments will be reflected in the County schedules and appropriations as part of the *FY 2022 Third Quarter Review*, which will be acted on by the Board of Supervisors on April 26, 2022.

² 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 will be included in the FY 2022 Third Quarter package.

³ Any unused portion of the allocated Food and Nutrition Services General Reserve carries forward into the subsequent budget year.