

Fund S40000: Public School Food and Nutrition Services

Focus Fund S40000, Food and Nutrition Services, totals \$135.6 million in FY 2024 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 2022 and FY 2023, the fund was affected by the COVID-19 pandemic, requiring the transfer of funds from Fund S10000, School Operating.

The Food and Nutrition Services program:

- Offers approximately 28 million meals and snacks to students and families;
- 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 Middle School After 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 2024 as sufficient revenues are expected to be derived from food sales and federal and state aid.

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FUND STATEMENT

Category	FY 2022 Actual	FY 2023 Adopted Budget Plan	FY 2023 Revised Budget Plan ¹	FY 2024 Superintendent's Proposed	FY 2024 Adopted Budget Plan ²
Beginning Balance	\$6,227,389	\$6,225,115	\$48,647,696	\$46,807,301	\$46,807,301
Revenue:					
Food Sales	\$3,856,625	\$40,465,734	\$40,465,735	\$41,572,190	\$41,572,190
Federal Aid	120,735,499	46,489,647	46,500,443	45,638,936	45,638,936
State Aid	1,418,934	1,533,116	1,533,116	1,579,843	1,579,843
Other Revenue	21,420	36,183	36,183	44,925	44,925
Total Revenue³	\$126,032,478	\$88,524,680	\$88,535,477	\$88,835,894	\$88,835,894
Transfers In:					
School Operating Fund (S10000)	\$1,800,000	\$0	\$1,800,000	\$0	\$0
Total Transfers In:	\$1,800,000	\$0	\$1,800,000	\$0	\$0
Total Available	\$134,059,867	\$94,749,795	\$138,983,173	\$135,643,195	\$135,643,195
Total Expenditures³	\$86,070,355	\$88,524,680	\$92,175,872	\$88,835,894	\$88,835,894
Food and Nutrition Services General Reserve ⁴	0	6,225,115	46,807,301	46,807,301	46,807,301
Total Disbursements	\$86,070,355	\$94,749,795	\$138,983,173	\$135,643,195	\$135,643,195
Inventory Change	(\$658,184)	\$0	\$0	\$0	\$0
Ending Balance	\$48,647,696	\$0	\$0	\$0	\$0

¹ The FY 2023 Revised Budget Plan reflects adjustments adopted by the Fairfax County School Board on March 30, 2023 during the FY 2023 Third Quarter Review.

² Fairfax County School Board action on the FY 2024 budget was taken on May 25, 2023 and will be included for approval by the Board of Supervisors as part of the FY 2023 Carryover Review.

³ In order to account for FY 2022 revenues and expenditures in the appropriate fiscal year, audit adjustments of \$136,624 have been reflected as an increase to FY 2022 revenue and audit adjustments of \$745,509 have been reflected as an increase to FY 2022 expenditures. Details of the audit adjustments were included in the FY 2023 Third Quarter package.

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