

BEDFORD COUNTY SCHOOL BOARD
 SCHOOL NUTRITION FUND
 BUDGET 2014-2015

6/16/2014

	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 ADOPTED	\$ INCREASE	% INCREASE
<u>SCHOOL NUTRITION</u>					
SALARIES	138,196	145,043	145,768	725	0%
CAFETERIA STAFF	1,360,412	1,454,606	1,407,236	(47,370)	-3%
FRINGE BENEFITS	535,377	568,718	544,940	(23,778)	-4%
INSURANCE	88,720	95,109	77,609	(17,500)	-18%
RELATED COSTS	79,884	61,000	81,000	20,000	33%
NON-FOOD SUPPLIES	33,617	31,000	46,000	15,000	48%
FOOD SUPPLIES	1,861,861	2,020,800	1,954,277	(66,523)	-3%
EQUIPMENT	2,815	25,000	50,000	25,000	100%
REPAIR/REPLACE EQUIP	73,229	120,000	100,000	(20,000)	-17%
TOTAL NUTRITION	4,174,111	4,521,276	4,406,830	(114,446)	-3%

BEDFORD COUNTY SCHOOL BOARD
NUTRITION FUND
BUDGET 2014 - 2015

6/16/2014

BUDGET CODE	DESCRIPTION	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 ADOPTED	\$ INCREASE	% INCREASE
26-5100-1-1500-900	SALARY	138,196	145,043	145,768	725	0.50%
26-5100-1-1930-900	SALARY-STAFF	1,360,116	526,026	528,656	2,630	0.50%
26-5100-1-1930-900	SALARY-STAFF	-	928,580	878,580	(50,000)	-5.38%
26-5100-1-8381-900	UNSUED SICK LEAVE	296	-	-	-	0.00%
26-5100-2-1000-900	FICA	107,352	122,373	118,805	(3,568)	-2.92%
26-5100-2-2100-900	VRS-RETIREMENT	72,921	78,247	60,205	(18,042)	-23.06%
26-5100-2-3100-900	HEALTH/DENTAL	347,506	360,112	357,028	(3,084)	-0.86%
26-5100-2-4000-900	GROUP LIFE INS	7,597	7,986	8,902	917	11.48%
26-5100-2-7000-900	WORKERS COMP INS	38,264	43,184	39,684	(3,500)	-8.10%
26-5100-5-3000-900	INSURANCE	50,456	51,925	37,925	(14,000)	-26.96%
26-5100-5-8000-900	RELATED COSTS	79,884	61,000	81,000	20,000	32.79%
26-5100-6-0000-900	NON-FOOD SUPPLIES	33,617	31,000	46,000	15,000	48.39%
26-5100-6-0020-900	FOOD SUPPLIES	1,861,861	2,020,800	1,954,277	(66,523)	-3.29%
26-5100-8-1000-900	R/R EQUIPMENT	73,229	120,000	100,000	(20,000)	-16.67%
26-5100-8-2000-900	EQUIPMENT ADDITIONS	2,815	25,000	50,000	25,000	100.00%
TOTAL NUTRITION		4,174,111	4,521,276	4,406,830	(114,446)	-2.53%

BEDFORD COUNTY PUBLIC SCHOOLS
BACKGROUND DATA 2014-2015

SCHOOL NUTRITION

SALARIES	145,768
Object line includes compensation paid to the supervisor and clerical staff	
CAFETERIA STAFF	1,407,236
Object line includes school nutrition workers which includes full-time employees and part-time staff.	
SOCIAL SECURITY	118,805
Object line includes FICA paid by the School Board for the School Nutrition Staff.	
VRS RETIREMENT	60,205
Object line includes VRS retirement paid by the School Board for the School Nutrition Staff.	
HEALTH/DENTAL	357,028
Object line includes School Board contribution to Health and Dental program for the School Nutrition Staff.	
GROUP LIFE INSURANCE	8,902
Object line includes State Group Life Insurance paid by the School Board for the School Nutrition Staff.	
WORKERS COMPENSATION INSURANCE	39,684
Object line includes Workers Compensation Insurance for School Nutrition Staff.	
INSURANCE	37,925
Object line includes Property and Liability Insurance.	
RELATED COSTS	81,000
Object line includes cost of printing forms, menus, pest control, telephone, travel, and service contracts.	
NON-FOOD SUPPLIES	46,000
Object line includes cost of non-food supplies such as utensils, cleansers, paper products, and dishwasher detergent.	
FOOD SUPPLIES	1,954,277
Object line includes cost of food and milk products which are bid each semester.	

SCHOOL NUTRITION - Continued

EQUIPMENT	100,000
Object line includes cafeteria equipment replacement costs.	
REPAIR & REPLACEMENT - EQUIPMENT	50,000

BEDFORD COUNTY PUBLIC SCHOOLS
BACKGROUND DATA 2014-2015

Object line includes maintenance of cafeteria
equipment.

TOTAL SCHOOL NUTRITION

4,406,830

BEDFORD COUNTY SCHOOL BOARD
 SCHOOL NUTRITION FUND - REVENUE
 2014 - 2015

6/16/2014

<u>REVENUE SOURCE</u>	<u>2012-2013 ACTUAL</u>	<u>2013-2014 BUDGET</u>	<u>2014-2015 ADOPTED</u>	<u>\$ DIFFERENCE</u>	<u>% DIFFERENCE</u>
COMMONWEALTH OF VA	65,050	78,624	62,529	(16,095)	-20.47%
FEDERAL GOVERNMENT	2,151,129	2,148,502	2,197,068	48,566	2.26%
SCHOOL SALES	2,032,927	2,284,450	2,140,233	(144,217)	-6.31%
INTEREST INCOME	8,312	9,700	7,000	(2,700)	-27.84%
TOTAL REVENUE	4,257,419	4,521,276	4,406,830	(114,446)	-2.53%

BEDFORD COUNTY SCHOOL BOARD
REVENUE BUDGET WORKSHEET - NUTRITION FUND
2014 - 2015

6/16/2014

BUDGET CODE	DESCRIPTION	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 ADOPTED	\$ DIFFERENCE	% DIFFERENCE
OTHER REVENUE:						
26-1501-0-0501-000	INTEREST ON BANK DEPOSITS	8,312	9,700	7,000	(2,700)	-27.84%
26-1612-0-0030-000	Catering		80,000	-	(80,000)	-100.00%
26-1612-0-0035-000	Rebates		30,000	-	(30,000)	-100.00%
26-1612-0-0040-000	CAFETERIA SALES	2,032,927	2,174,450	2,140,233	(34,217)	-1.57%
	TOTAL OTHER	2,041,239	2,294,150	2,147,233	(146,917)	-6.40%
STATE REVENUE:						
26-2402-0-0150-000	SCHOOL FOOD SERVICE PMT	65,050	78,624	62,529	(16,095)	-20.47%
	TOTAL STATE	65,050	78,624	62,529	(16,095)	-20.47%
FEDERAL REVENUE:						
26-3302-0-0130-000	SCHOOL LUNCH PROGRAM	2,151,129	2,148,502	2,197,068	48,566	2.26%
26-3302-0-0131-000	Federal ARRA		-		-	0.00%
	TOTAL FEDERAL	2,151,129	2,148,502	2,197,068	48,566	2.26%
	TOTAL REVENUE	4,257,419	4,521,276	4,406,830	(114,446)	-2.53%

BEDFORD COUNTY PUBLIC SCHOOLS
BACKGROUND DATA 2014-2015

OTHER REVENUE

INTEREST ON BANK DEPOSITS 7,000

Interest received on monies carried in central investment and interest checking accounts in cafeteria accounts.

CAFETERIA SALES 2,140,233

Student generated revenues. Represents approximately 75% participation in the school lunch program.

TOTAL OTHER REVENUE 2,147,233

STATE REVENUE

SCHOOL NUTRITION (CATEGORICAL PROGRAM) 62,529

School divisions participating in the National School Lunch Program get cash subsidies and donated commodities from the U.S. Department of Agriculture for each meal they served. The lunches must meet Federal requirements, and they must offer free or reduced-price lunches to eligible children. This state reimbursement program is required by the federal National Nutrition School Lunch Program, the School Breakfast Program, and the After School Snack Program.

State funds are required to meet maintenance of effort and match requirements for the federal funds received for the school lunch programs. The rate of reimbursement is determined by the number of reimbursable lunches served during the previous year.

TOTAL STATE REVENUE 62,529

FEDERAL REVENUE

SCHOOL LUNCH PROGRAMS 2,197,068

Reimbursements based on school lunches served, free and reduced price meals.

TOTAL FEDERAL REVENUE 2,197,068

TOTAL NUTRITION FUND REVENUE 4,406,830