

BEDFORD COUNTY SCHOOL BOARD  
SCHOOL NUTRITION FUND  
BUDGET 2010-2011

3/24/2010

	2008-2009 ACTUAL	2009-2010 BUDGET	2010-2011 ADOPTED	\$ INCREASE	% INCREASE
<b>SCHOOL NUTRITION</b>					
SUPERVISOR	68,093	68,258	68,258	-	0%
FILED MANAGER	32,648	32,127	32,127	-	0%
CLERICAL	31,976	31,456	31,456	-	0%
CAFETERIA STAFF	1,435,816	1,390,000	1,352,720	(37,280)	-3%
FRINGE BENEFITS	514,966	507,000	519,467	12,467	2%
INSURANCE	125,655	115,655	91,956	(23,699)	-20%
RELATED COSTS	72,326	90,000	60,000	(30,000)	-33%
NON-FOOD SUPPLIES	35,042	40,000	35,000	(5,000)	-13%
FOOD SUPPLIES	2,143,612	2,224,496	2,050,000	(174,496)	-8%
EQUIPMENT	-	20,000	20,000	-	0%
REPAIR/REPLACE EQUIP	75,035	70,000	65,000	(5,000)	-7%
<b>TOTAL NUTRITION</b>	<b>4,535,168</b>	<b>4,588,992</b>	<b>4,325,984</b>	<b>(263,008)</b>	<b>-6%</b>

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BUDGET CODE	DESCRIPTION	2008-2009 ACTUAL	2008-2009 BUDGET	2010-2011 ADOPTED	\$ INCREASE	% INCREASE
26-5100-1-1100-900	SALARY-SUPERVISOR	68,093	68,258	68,258	-	0.00%
26-5100-1-1300-900	FIELD MANAGER	32,648	32,127	32,127	-	0.00%
26-5100-1-1500-900	SALARY-CLERICAL	31,976	31,456	31,456	-	0.00%
26-5100-1-1930-101	SALARY-STAFF					
26-5100-1-1930-102	SALARY-STAFF					
26-5100-1-1930-103	SALARY-STAFF					
26-5100-1-1930-104	SALARY-STAFF					
26-5100-1-1930-105	SALARY-STAFF					
26-5100-1-1930-106	SALARY-STAFF					
26-5100-1-1930-107	SALARY-STAFF					
26-5100-1-1930-108	SALARY-STAFF					
26-5100-1-1930-109	SALARY-STAFF					
26-5100-1-1930-110	SALARY-STAFF					
26-5100-1-1930-111	SALARY-STAFF					
26-5100-1-1930-112	SALARY-STAFF					
26-5100-1-1930-113	SALARY-STAFF					
26-5100-1-1930-115	SALARY-STAFF					
26-5100-1-1930-114	SALARY-STAFF					
26-5100-1-1930-201	SALARY-STAFF					
26-5100-1-1930-202	SALARY-STAFF					
26-5100-1-1930-203	SALARY-STAFF					
26-5100-1-1930-314	SALARY-STAFF					
26-5100-1-1930-315	SALARY-STAFF					
26-5100-1-1930-316	SALARY-STAFF					
26-5100-1-1930-900	SALARY-STAFF	1,435,816	1,390,000	1,352,720	(37,280)	-2.68%
26-5100-2-1000-101	FICA					
26-5100-2-1000-102	FICA					
26-5100-2-1000-103	FICA					
26-5100-2-1000-104	FICA					
26-5100-2-1000-105	FICA					
26-5100-2-1000-106	FICA					
26-5100-2-1000-107	FICA					
26-5100-2-1000-108	FICA					
26-5100-2-1000-109	FICA					
26-5100-2-1000-110	FICA					
26-5100-2-1000-111	FICA					
26-5100-2-1000-112	FICA					
26-5100-2-1000-113	FICA					
26-5100-2-1000-115	FICA					
26-5100-2-1000-114	FICA					
26-5100-2-1000-201	FICA					
26-5100-2-1000-202	FICA					
26-5100-2-1000-203	FICA					
26-5100-2-1000-314	FICA					
26-5100-2-1000-315	FICA					
26-5100-2-1000-316	FICA					
26-5100-2-1000-900	FICA	113,491	116,000	113,277	(2,723)	-2.35%
26-5100-2-2100-101	VRS-RETIREMENT					
26-5100-2-2100-102	VRS-RETIREMENT					
26-5100-2-2100-103	VRS-RETIREMENT					
26-5100-2-2100-104	VRS-RETIREMENT					
26-5100-2-2100-105	VRS-RETIREMENT					
26-5100-2-2100-106	VRS-RETIREMENT					

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3/24/2010

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26-5100-2-2100-107	VRS-RETIREMENT					
26-5100-2-2100-108	VRS-RETIREMENT					
26-5100-2-2100-109	VRS-RETIREMENT					
26-5100-2-2100-110	VRS-RETIREMENT					
26-5100-2-2100-111	VRS-RETIREMENT					
26-5100-2-2100-112	VRS-RETIREMENT					
26-5100-2-2100-113	VRS-RETIREMENT					
26-5100-2-2100-115	VRS-RETIREMENT					
26-5100-2-2100-114	VRS-RETIREMENT					
26-5100-2-2100-201	VRS-RETIREMENT					
26-5100-2-2100-202	VRS-RETIREMENT					
26-5100-2-2100-203	VRS-RETIREMENT					
26-5100-2-2100-314	VRS-RETIREMENT					
26-5100-2-2100-315	VRS-RETIREMENT					
26-5100-2-2100-316	VRS-RETIREMENT					
26-5100-2-2100-900	VRS-RETIREMENT	83,707	75,000	71,620	(3,380)	-4.51%
26-5100-2-3100-101	HEALTH/DENTAL					
26-5100-2-3100-102	HEALTH/DENTAL					
26-5100-2-3100-103	HEALTH/DENTAL					
26-5100-2-3100-104	HEALTH/DENTAL					
26-5100-2-3100-105	HEALTH/DENTAL					
26-5100-2-3100-106	HEALTH/DENTAL					
26-5100-2-3100-107	HEALTH/DENTAL					
26-5100-2-3100-108	HEALTH/DENTAL					
26-5100-2-3100-109	HEALTH/DENTAL					
26-5100-2-3100-110	HEALTH/DENTAL					
26-5100-2-3100-111	HEALTH/DENTAL					
26-5100-2-3100-112	HEALTH/DENTAL					
26-5100-2-3100-113	HEALTH/DENTAL					
26-5100-2-3100-115	HEALTH/DENTAL					
26-5100-2-3100-114	HEALTH/DENTAL					
26-5100-2-3100-201	HEALTH/DENTAL					
26-5100-2-3100-202	HEALTH/DENTAL					
26-5100-2-3100-203	HEALTH/DENTAL					
26-5100-2-3100-314	HEALTH/DENTAL					
26-5100-2-3100-315	HEALTH/DENTAL					
26-5100-2-3100-316	HEALTH/DENTAL					
26-5100-2-3100-900	HEALTH/DENTAL	312,172	310,000	328,792	18,792	6.06%
26-5100-2-4000-101	GROUP LIFE INS					
26-5100-2-4000-102	GROUP LIFE INS					
26-5100-2-4000-103	GROUP LIFE INS					
26-5100-2-4000-104	GROUP LIFE INS					
26-5100-2-4000-105	GROUP LIFE INS					
26-5100-2-4000-106	GROUP LIFE INS					
26-5100-2-4000-107	GROUP LIFE INS					
26-5100-2-4000-108	GROUP LIFE INS					
26-5100-2-4000-109	GROUP LIFE INS					
26-5100-2-4000-110	GROUP LIFE INS					
26-5100-2-4000-111	GROUP LIFE INS					
26-5100-2-4000-112	GROUP LIFE INS					
26-5100-2-4000-113	GROUP LIFE INS					
26-5100-2-4000-114	GROUP LIFE INS					
26-5100-2-4000-114	GROUP LIFE INS					

BEDFORD COUNTY SCHOOL BOARD  
NUTRITION FUND  
BUDGET 2010 - 2011

3/24/2010

BUDGET CODE	DESCRIPTION	2008-2009 ACTUAL	2008-2009 BUDGET	2010-2011 ADOPTED	\$ INCREASE	% INCREASE
26-5100-2-4000-201	GROUP LIFE INS					
26-5100-2-4000-202	GROUP LIFE INS					
26-5100-2-4000-203	GROUP LIFE INS					
26-5100-2-4000-313	GROUP LIFE INS					
26-5100-2-4000-314	GROUP LIFE INS					
26-5100-2-4000-315	GROUP LIFE INS					
26-5100-2-4000-316	GROUP LIFE INS					
26-5100-2-4000-900	GROUP LIFE INS	5,596	6,000	5,778	(222)	-3.70%
26-5100-2-7000-900	WORKERS COMP INS	80,000	70,000	43,735	(26,265)	-37.52%
26-5100-5-3000-900	INSURANCE	45,655	45,655	48,221	2,566	5.62%
26-5100-5-8000-101	RELATED COSTS					
26-5100-5-8000-102	RELATED COSTS					
26-5100-5-8000-103	RELATED COSTS					
26-5100-5-8000-104	RELATED COSTS					
26-5100-5-8000-105	RELATED COSTS					
26-5100-5-8000-106	RELATED COSTS					
26-5100-5-8000-107	RELATED COSTS					
26-5100-5-8000-108	RELATED COSTS					
26-5100-5-8000-109	RELATED COSTS					
26-5100-5-8000-110	RELATED COSTS					
26-5100-5-8000-111	RELATED COSTS					
26-5100-5-8000-112	RELATED COSTS					
26-5100-5-8000-113	RELATED COSTS					
26-5100-5-8000-115	RELATED COSTS					
26-5100-5-8000-114	RELATED COSTS					
26-5100-5-8000-201	RELATED COSTS					
26-5100-5-8000-202	RELATED COSTS					
26-5100-5-8000-203	RELATED COSTS					
26-5100-5-8000-314	RELATED COSTS					
26-5100-5-8000-315	RELATED COSTS					
26-5100-5-8000-316	RELATED COSTS					
26-5100-5-8000-900	RELATED COSTS	72,326	90,000	60,000	(30,000)	-33.33%
26-5100-6-0000-101	NON-FOOD SUPPLIES					
26-5100-6-0000-102	NON-FOOD SUPPLIES					
26-5100-6-0000-103	NON-FOOD SUPPLIES					
26-5100-6-0000-104	NON-FOOD SUPPLIES					
26-5100-6-0000-105	NON-FOOD SUPPLIES					
26-5100-6-0000-106	NON-FOOD SUPPLIES					
26-5100-6-0000-107	NON-FOOD SUPPLIES					
26-5100-6-0000-108	NON-FOOD SUPPLIES					
26-5100-6-0000-109	NON-FOOD SUPPLIES					
26-5100-6-0000-110	NON-FOOD SUPPLIES					
26-5100-6-0000-111	NON-FOOD SUPPLIES					
26-5100-6-0000-112	NON-FOOD SUPPLIES					
26-5100-6-0000-113	NON-FOOD SUPPLIES					
26-5100-6-0000-115	NON-FOOD SUPPLIES					
26-5100-6-0000-114	NON-FOOD SUPPLIES					
26-5100-6-0000-201	NON-FOOD SUPPLIES					
26-5100-6-0000-202	NON-FOOD SUPPLIES					
26-5100-6-0000-203	NON-FOOD SUPPLIES					
26-5100-6-0000-314	NON-FOOD SUPPLIES					
26-5100-6-0000-315	NON-FOOD SUPPLIES					
26-5100-6-0000-316	NON-FOOD SUPPLIES					

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NUTRITION FUND  
BUDGET 2010 - 2011

3/24/2010

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26-5100-6-0000-900	NON-FOOD SUPPLIES	35,042	40,000	35,000	(5,000)	-12.50%
26-5100-6-0020-101	FOOD SUPPLIES					
26-5100-6-0020-102	FOOD SUPPLIES					
26-5100-6-0020-103	FOOD SUPPLIES					
26-5100-6-0020-104	FOOD SUPPLIES					
26-5100-6-0020-105	FOOD SUPPLIES					
26-5100-6-0020-106	FOOD SUPPLIES					
26-5100-6-0020-107	FOOD SUPPLIES					
26-5100-6-0020-108	FOOD SUPPLIES					
26-5100-6-0020-109	FOOD SUPPLIES					
26-5100-6-0020-110	FOOD SUPPLIES					
26-5100-6-0020-111	FOOD SUPPLIES					
26-5100-6-0020-112	FOOD SUPPLIES					
26-5100-6-0020-113	FOOD SUPPLIES					
26-5100-6-0020-115	FOOD SUPPLIES					
26-5100-6-0020-114	FOOD SUPPLIES					
26-5100-6-0020-201	FOOD SUPPLIES					
26-5100-6-0020-202	FOOD SUPPLIES					
26-5100-6-0020-203	FOOD SUPPLIES					
26-5100-6-0020-314	FOOD SUPPLIES					
26-5100-6-0020-315	FOOD SUPPLIES					
26-5100-6-0020-316	FOOD SUPPLIES					
26-5100-6-0020-900	FOOD SUPPLIES	2,143,612	2,224,496	2,050,000	(174,496)	-7.84%
26-5100-8-1000-101	R/R EQUIPMENT					
26-5100-8-1000-102	R/R EQUIPMENT					
26-5100-8-1000-103	R/R EQUIPMENT					
26-5100-8-1000-104	R/R EQUIPMENT					
26-5100-8-1000-105	R/R EQUIPMENT					
26-5100-8-1000-106	R/R EQUIPMENT					
26-5100-8-1000-107	R/R EQUIPMENT					
26-5100-8-1000-108	R/R EQUIPMENT					
26-5100-8-1000-109	R/R EQUIPMENT					
26-5100-8-1000-110	R/R EQUIPMENT					
26-5100-8-1000-111	R/R EQUIPMENT					
26-5100-8-1000-112	R/R EQUIPMENT					
26-5100-8-1000-113	R/R EQUIPMENT					
26-5100-8-1000-115	R/R EQUIPMENT					
26-5100-8-1000-114	R/R EQUIPMENT					
26-5100-8-1000-201	R/R EQUIPMENT					
26-5100-8-1000-202	R/R EQUIPMENT					
26-5100-8-1000-203	R/R EQUIPMENT					
26-5100-8-1000-314	R/R EQUIPMENT					
26-5100-8-1000-315	R/R EQUIPMENT					
26-5100-8-1000-316	R/R EQUIPMENT					
26-5100-8-1000-900	R/R EQUIPMENT	75,035	70,000	65,000	(5,000)	-7.14%
26-5100-8-2000-101	EQUIPMENT ADDITIONS					
26-5100-8-2000-102	EQUIPMENT ADDITIONS					
26-5100-8-2000-103	EQUIPMENT ADDITIONS					
26-5100-8-2000-104	EQUIPMENT ADDITIONS					
26-5100-8-2000-105	EQUIPMENT ADDITIONS					
26-5100-8-2000-106	EQUIPMENT ADDITIONS					
26-5100-8-2000-107	EQUIPMENT ADDITIONS					
26-5100-8-2000-108	EQUIPMENT ADDITIONS					

BEDFORD COUNTY SCHOOL BOARD  
NUTRITION FUND  
BUDGET 2010 - 2011

3/24/2010

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26-5100-8-2000-109	EQUIPMENT ADDITIONS					
26-5100-8-2000-110	EQUIPMENT ADDITIONS					
26-5100-8-2000-111	EQUIPMENT ADDITIONS					
26-5100-8-2000-112	EQUIPMENT ADDITIONS					
26-5100-8-2000-113	EQUIPMENT ADDITIONS					
26-5100-8-2000-114	EQUIPMENT ADDITIONS					
26-5100-8-2000-115	EQUIPMENT ADDITIONS					
26-5100-8-2000-201	EQUIPMENT ADDITIONS					
26-5100-8-2000-202	EQUIPMENT ADDITIONS					
26-5100-8-2000-203	EQUIPMENT ADDITIONS					
26-5100-8-2000-314	EQUIPMENT ADDITIONS					
26-5100-8-2000-315	EQUIPMENT ADDITIONS					
26-5100-8-2000-316	EQUIPMENT ADDITIONS					
26-5100-8-2000-900	EQUIPMENT ADDITIONS	-	20,000	20,000	-	0.00%
<b>TOTAL NUTRITION</b>		<b>4,535,168</b>	<b>4,588,992</b>	<b>4,325,984</b>	<b>(263,008)</b>	<b>-5.73%</b>

BEDFORD COUNTY SCHOOL BOARD  
SCHOOL NUTRITION FUND  
BACKGROUND DATA  
FY 2010 - 2011

3/24/2010

**SCHOOL NUTRITION**

**SUPERVISOR** 68,258

Object line includes compensation paid to the Supervisor of School Nutrition.

**FIELD MANAGER** 32,127

Object line includes compensation paid to the Field Manager for School Nutrition.

**CLERICAL** 31,456

Object line includes compensation paid to the clerical position in School Nutrition.

**CAFETERIA STAFF** 1,352,720

Object line includes school nutrition workers which includes full-time employees and part-time staff.

**SOCIAL SECURITY** 113,277

Object line includes FICA paid by the School Board for the School Nutrition Staff.

**VRS RETIREMENT** 71,620

Object line includes VRS retirement paid by the School Board for the School Nutrition Staff.

**HEALTH/DENTAL** 328,792

Object line includes School Board contribution to Health and Dental program for the School Nutrition Staff.

**GROUP LIFE INSURANCE** 5,778

Object line includes State Group Life Insurance paid by the School Board for the School Nutrition Staff.

BEDFORD COUNTY SCHOOL BOARD  
SCHOOL NUTRITION FUND  
BACKGROUND DATA  
FY 2010 - 2011

3/24/2010

**SCHOOL NUTRITION (continued)**

**WORKERS COMPENSATION INSURANCE** 43,735

Object line includes Workers Compensation Insurance  
for School Nutrition Staff.

**INSURANCE** 48,221

Object line includes Property and Liability Insurance.

**RELATED COSTS** 60,000

Object line includes cost of printing forms, menus,  
pest control, telephone, travel, and service contracts.

**NON-FOOD SUPPLIES** 35,000

Object line includes cost of non-food supplies such as  
utensils, cleansers, paper products, and dishwasher  
detergent.

**FOOD SUPPLIES** 2,050,000

Object line includes cost of food and milk products  
which are bid each semester.

**EQUIPMENT** 65,000

Object line includes cafeteria equipment replacement  
costs.

**REPAIR & REPLACEMENT - EQUIPMENT** 20,000

Object line includes maintenance of cafeteria  
equipment.

**TOTAL SCHOOL NUTRITION** 4,325,984



BEDFORD COUNTY SCHOOL BOARD  
SCHOOL NUTRITION FUND - REVENUE  
2010 - 2011

3/24/2010

REVENUE SOURCE	2008-2009 ACTUAL	2009-2010 BUDGET	2010-2011 ADOPTED	\$ DIFFERENCE	% DIFFERENCE
COMMONWEALTH OF VA	60,169	60,992	57,000	(3,992)	-6.55%
FEDERAL GOVERNMENT	1,671,685	1,728,000	1,721,000	(7,000)	-0.41%
SCHOOL SALES	2,711,711	2,770,000	2,542,484	(227,516)	-8.21%
INTEREST INCOME	17,706	30,000	5,500	(24,500)	-81.67%
<b>TOTAL REVENUE</b>	<b>4,461,271</b>	<b>4,588,992</b>	<b>4,325,984</b>	<b>(263,008)</b>	<b>-5.73%</b>

## 3/24/2010

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BEDFORD COUNTY SCHOOL BOARD  
NUTRITION FUND - BACKGROUND DATA  
FY 2010 - 2011

3/24/2010

**OTHER REVENUE**

<b>INTEREST ON BANK DEPOSITS</b>	<b>5,500</b>
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Interest received on monies carried in central investment and interest checking accounts in cafeteria accounts.

<b>CAFETERIA SALES</b>	<b>2,542,484</b>
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Student generated revenues. Represents approximately 75% participation in the school lunch program.

<b>TOTAL OTHER REVENUE</b>	<b>2,547,984</b>
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**STATE REVENUE**

<b>SCHOOL NUTRITION (CATEGORICAL PROGRAM)</b>	<b>55,610</b>
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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.

<b>SCHOOL BREAKFAST PROGRAM (INCENTIVE)</b>	<b>1,390</b>
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Local school food authorities administer the School Breakfast Program at the local level. Participating schools must serve breakfasts that meet federal nutrition standards, and must provide free and reduced-price breakfasts to eligible children. This funding provides an incentive to increase student participation in the school breakfast program and to leverage increased federal funding resulting from higher participation.

This state reimbursement program provides up to \$0.20 per meal reimbursement to school divisions that increase the number of breakfasts served to students. The reimbursement is based on breakfast meals served in the prior year in excess of a baseline established by the department.

<b>TOTAL STATE REVENUE</b>	<b>57,000</b>
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**FEDERAL REVENUE**

**SCHOOL LUNCH PROGRAMS** **1,721,000**

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

**TOTAL FEDERAL REVENUE** **1,721,000**

**TOTAL NUTRITION FUND REVENUE** **4,325,984**