BUSINESS & FINANCE DIVSISION
Report No. 10

OGDENSBURG CITY SCHOOL DISTRICT
OGDENSBURG, NEW YORK

SUBJECT: Cafeteria Comparison Spreadsheet

DATE: November 21, 2016

REASON FOR BOARD CONSIDERATION:

The Board of Education should be apprised of the status of the Cafeteria Fund.

FACTS AND ANALYSIS:

Worksheet enclosed.

RECOMMENDED ACTION:

No action necessary information only.

APPROVED FOR PRESENTATION TO THE BOARD:

Timothy M Vernsey
Superintendent

TMV/pks
Attachment

Ogdensburg City School District
Cafeteria Fund

October 31, 2016

Revenue	Description	2012-2013	%	2013-2014	%	2014-2015	%	2015-2016	%	2016-17 BUDGET	%
1440.000	Sale Reimbursable Meals	$ 170,820.57	16.5%	153,416.05	15.2%	141,684.80	13.8%	137,054.85	13.1%	150,000.00	13.63%
1445.000	Other Cafeteria Sales	$ 203,810.56	19.7%	187,788.42	18.6%	207,762.46	20.2%	216,822.52	20.7%	230,000.00	20.89%
2401.000	Interest Income	$ 6.30	0.0%	6.60	0.0%	7.94	0.0%	8.62	0.0%	10.00	0.00%
2770.100	Other Misc. Revenue	$ 4,595.47	0.4%	1,958.87	0.2%	1,573.27	0.2%	4,120.90	0.4%	5,891.77	0.54%
3190.100	State Aid Lunch	$ 17,771.00	1.7%	16,633.00	1.6%	15,438.00	1.5%	14,119.00	1.3%	20,000.00	1.82%
3190.300	State Aid Breakfast	$ 9,075.00	0.9%	9,224.00	0.9%	8,229.00	0.8%	8,429.00	0.8%	10,000.00	0.91%
4190.000	Federal Aid Surplus	$ 53,060.61	5.1%	62,612.87	6.2%	58,563.17	5.7%	61,492.51	5.9%	60,000.00	5.45%
4190.100	Federal Aid Lunch	$ 414,582.00	40.1%	410,663.00	40.7%	432,705.00	42.1%	435,248.00	41.5%	450,000.00	40.88%
4190.300	Federal Aid Breakfast	$ 150,478.00	14.5%	154,898.00	15.4%	147,159.00	14.3%	157,608.00	15.0%	160,000.00	14.53%
4190.500	Federal Aid Snacks	$ 10,291.00	1.0%	11,556.00	1.1%	14,804.00	1.4%	13,317.00	1.3%	15,000.00	1.36%
Total Income		$ 1,034,488.51	100.0%	$ 1,008,756.81	100.0%	$ 1,027,924.64	100.0%	$ 1,048,220.40	100.0%	$ 1,100,901.77	100.00%

Expenses	Description	2012-2013	%	2013-2014	%	2014-2015	%	2015-2016	%	2016-17 BUDGET	%
2860-160-00	Salaries	$ 201,391.07	19.5%	$ 216,516.07	21.5%	$ 216,516.38	21.5%	$ 226,732.69	22.5%	$ 240,000.00	23.8%
2860-161-00	Hourly Salaries	$ 172,329.93	16.7%	$ 161,510.76	16.0%	$ 174,183.02	17.3%	$ 175,157.39	17.4%	$ 200,000.00	19.8%
2860-162-00	Overtime Salaries	$ 2,577.37	0.2%	$ 4,160.85	0.4%	$ 2,021.87	0.2%	$ 1,399.03	0.1%	$ 5,000.00	0.5%
2860-200-00	Equipment	$ 3,149.12	0.3%	$ 25,884.00	2.6%	$ -	0.0%	$ -	0.0%	$ 10,000.00	1.0%
2860-400-00	Contractual Expense	$ 2,197.00	0.2%	$ 2,573.28	0.3%	$ 2,159.53	0.2%	$ 4,827.82	0.5%	$ 10,000.00	1.0%
2860-424-00	Trash Removal	$ 9,190.17	0.9%	$ 6,751.50	0.7%	$ 12,000.00	1.2%	$ 12,000.00	1.2%	$ 12,000.00	1.2%
2860-450-00	Materials & Supplies	$ 46,879.97	4.5%	$ 36,658.39	3.6%	$ 42,132.16	4.2%	$ 33,977.43	3.4%	$ 60,000.00	5.9%
2860-455-00	Food	$ 417,576.08	40.4%	$ 390,522.71	38.7%	$ 395,177.42	39.2%	$ 398,185.34	39.5%	$ 440,000.00	43.6%
9010-800-00	Employee Retirement	$ 41,027.31	4.0%	$ 46,280.35	4.6%	$ 41,885.97	4.2%	$ 38,752.53	3.8%	$ 45,000.00	4.5%
9030-800-00	Social Security	$ 28,664.71	2.8%	$ 28,708.56	2.8%	$ 29,510.15	2.9%	$ 29,948.27	3.0%	$ 35,000.00	3.5%
9040-800-00	Workers Compensation	$ 3,000.00	0.3%	$ 3,000.00	0.3%	$ 3,000.00	0.3%	$ 3,000.00	0.3%	$ 3,000.00	0.3%
9050-800-00	Unemployment Compensation	$ 2,200.00	0.2%	$ 3,000.00	0.3%	$ 3,000.00	0.3%	$ 3,000.00	0.3%	$ 3,000.00	0.3%
9060-800-00	Health Insurance	$ 76,800.00	7.4%	$ 70,000.00	6.9%	$ 91,761.33	9.1%	$ 127,100.00	12.6%	$ 132,000.00	13.1%
Total Expense		1,006,982.73	97.3%	995,566.47	98.7%	1,013,347.83	98.6%	1,054,080.50	100.6%	1,195,000.00	108.5%
Net Income		27,505.78	2.7%	13,190.34	1.3%	14,576.81	1.4%	(5,860.10)	-0.6%	(94,098.23)	-9.0%

	2012-2013	2013-2014	2014-2015	2015-2016	2016-17 BUDGET
Beginning Fund Balance - Inventory	$ 45,614.79	$ 36,274.28	$ 42,592.32	$ 42,173.70	$ 56,011.45
Beginning Fund Balance - Appropriated	$ 53,517.79	$ 90,364.08	$ 97,236.38	$ 112,231.81	$ 92,533.96
Beginning Fund Balance - Total	$ 99,132.58	$ 126,638.36	$ 139,828.70	$ 154,405.51	$ 148,545.41
Ending Fund Balance - Inventory	$ 36,274.28	$ 42,592.32	$ 42,173.70	$ 56,011.45	$ 73,341.24
Ending Fund Balance - Appropriated	$ 90,364.08	$ 97,236.38	$ 112,231.81	$ 92,533.96	$ (18,894.06)
Ending Fund Balance - Total	$ 126,638.36	$ 139,828.70	$ 154,405.51	$ 148,545.41	$ 54,447.18

Salaries are up $10,600 from 2014-15 to 2015-16. The salary increases have been consistent over the years. With minimum wage increasing again in December by $ .70 and each year there after by $.70 through 2020, this will have a significant impact on our hourly wages.

Health insurance has steadily increased from 2013-14 to 2015-16 by $57,000.

On our Revenue side our Reimbursable meals have steadily dropped from 2011-12 to year end 2015-16 by $44,720. With all of the state mandates on the lunches being served and the required increase in pricing every year by child nutrition, it is driving our lunch price to the present of $2.30. The drop off is very understandable. Our Other Cafeteria Sales Account has steadily increased from 11-12 to 15-16 by $24,254.52 which helps to offset the loss in Reimbursable Meals.