

OGDENSBURG CITY SCHOOL DISTRICT  
OGDENSBURG, NEW YORK

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SUBJECT: Cafeteria Comparison Spreadsheet

DATE: November 20, 2017

REASON FOR BOARD CONSIDERATION:

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

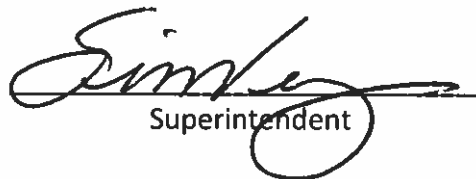
FACTS AND ANALYSIS:

Worksheet enclosed.

RECOMMENDED ACTION:

No action necessary information only.

APPROVED FOR PRESENTATION TO THE BOARD:

  
Superintendent

TMV/pks  
Attachment

# Ogdensburg City School District Cafeteria Fund October 31, 2017

Revenue	Description	2013-2014	%	2014-2015	%	2015-2016	%	2016-17	%	2017-18	%
1440-000	Sale Reimbursable Meals	153,168.05	15.2%	141,694.00	13.8%	137,054.85	13.1%	137,485.59	16.07%	175,000.00	16.12%
1445-000	Other Cafeteria Sales	187,789.42	18.6%	207,762.46	20.2%	216,822.52	20.7%	160,753.58	15.60%	179,000.00	16.55%
2401-000	Interest Income	6.60	0.0%	1,573.27	0.0%	8.62	0.0%	4.44	0.00%	10.00	0.00%
2770-100	Other Misc. Revenue	1,959.87	0.2%	1,573.27	0.2%	4,120.90	0.4%	15,500.36	1.50%	10,990.00	1.01%
3100-100	State Aid Lunch	16,633.00	1.6%	15,436.80	1.5%	14,119.00	1.3%	8,353.00	0.81%	20,000.00	1.84%
3190-300	State Aid Breakfast	9,272.00	0.9%	8,229.00	0.8%	6,149.51	0.6%	49,210.02	4.78%	10,000.00	0.92%
4190-000	Federal Aid Surplus	62,612.87	6.2%	58,503.17	5.7%	61,492.51	5.9%	435,920.00	42.31%	60,000.00	5.53%
4190-100	Federal Aid Lunch	410,663.00	40.7%	432,705.00	42.1%	435,248.00	41.5%	435,920.00	42.31%	450,000.00	41.45%
4190-200	Federal Aid Breakfast	154,898.00	15.4%	147,159.00	14.3%	157,608.00	15.0%	160,508.00	15.58%	165,000.00	15.28%
4190-500	Federal Aid Snacks	11,556.00	1.1%	14,884.00	1.4%	13,317.00	1.3%	11,989.00	1.16%	15,000.00	1.38%
Total Revenue		1,008,756.81	100.0%	1,027,924.64	100.0%	1,048,220.40	100.0%	1,030,381.59	100.00%	\$ 1,085,690.05	100.00%
Expenses	Description	2013-2014	%	2014-2015	%	2015-2016	%	2016-17	%	2017-18	%
2600-160-00	Salaries	216,516.07	21.5%	216,516.36	21.1%	226,732.69	21.6%	229,036.40	22.3%	245,000.00	22.6%
2600-161-00	Hourly Salaries	161,310.76	16.0%	174,183.02	16.9%	175,157.39	16.7%	160,161.51	15.5%	190,000.00	17.5%
2600-162-00	Overtime Salaries	4,160.85	0.4%	2,207.87	0.2%	1,399.03	0.1%	1,512.41	0.1%	5,000.00	0.5%
2600-200-00	Employment	25,894.00	2.6%		0.0%		0.0%		0.0%	10,000.00	0.9%
2600-200-00	Contractual Expense	2,573.28	0.3%	2,159.53	0.2%	4,827.82	0.5%	4,254.37	0.4%	10,000.00	0.9%
2600-240-00	Trash Removal	6,751.50	0.7%	12,000.00	1.2%	12,000.00	1.1%	12,000.00	1.2%	12,000.00	1.1%
2600-240-00	Materials & Supplies	36,654.39	3.6%	42,122.16	4.1%	33,977.43	3.2%	44,823.35	4.4%	60,000.00	5.5%
2600-450-00	Food	350,522.71	38.1%	395,172.42	38.4%	398,185.34	38.0%	368,755.03	35.8%	440,000.00	40.5%
9010-800-00	Employee Retirement	40,290.35	4.6%	41,885.97	4.1%	38,782.93	3.7%	34,321.94	3.3%	45,000.00	4.1%
9030-800-00	Social Security	28,708.56	2.8%	29,570.15	2.9%	29,548.27	2.8%	29,313.12	2.8%	35,000.00	3.2%
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	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%
9060-800-00	Health Insurance	70,000.00	6.9%	97,761.33	9.5%	127,100.00	12.1%	136,224.80	13.2%	140,000.00	12.9%
Total Expenses		885,566.47	88.7%	1,013,247.83	98.6%	1,024,090.50	100.0%	1,027,002.51	99.7%	1,193,000.00	110.1%
Net Income		123,190.34	12.3%	14,676.81	1.4%	19,660.10	1.9%	3,379.08	0.3%	109,590.15	10.1%
Beginning Fund Balance - Inventory		\$ 36,274.28		\$ 42,582.32		\$ 42,173.70		\$ 56,611.45		\$ 42,615.34	
Beginning Fund Balance - Appropriated		\$ 90,384.08		\$ 97,234.38		\$ 114,231.81		\$ 92,533.96		\$ 109,309.15	
Beginning Fund Balance - Total		\$ 126,658.36		\$ 139,816.70		\$ 156,405.51		\$ 149,145.41		\$ 151,924.49	
Ending Fund Balance - Inventory		\$ 42,582.32		\$ 42,173.70		\$ 56,611.45		\$ 42,615.34		\$ 55,301.44	
Ending Fund Balance - Appropriated		\$ 97,234.38		\$ 112,231.81		\$ 92,533.96		\$ 109,309.15		\$ 112,685.10	
Ending Fund Balance - Total		\$ 139,816.70		\$ 154,405.51		\$ 149,145.41		\$ 151,924.49		\$ 168,016.54	

Salaries are down \$12,000 from 2015-16 to 2016-17. The reduction in salary comes largely from closing one line in the OFA Cafeteria's. With minimum wage increasing again in December by \$.70 and each year there after by \$.70 through 2020, this will again have a significant impact on our hourly wages.

Material and Supplies have increase from 2015-16 to 2016-17 due to refrigeration cost being allocated to the Cafeteria from General Fund.

Health Insurance has steadily increased from 2013-14 through 2016-17. We anticipate savings in the 2017-2018 school year with the change in Health Insurance Plans.

On our Revenue side our Reimbursable meals are up (more meals are being served to other programs, Northwest Tech, Cross Roads and CTE), while Other Cafeteria Sales are down some being replaced by Reimbursable Meals. Federal Aided Surplus Food is down, this is due to the fact that the food is being sent out for processing and the reduction is being taken on the vendors billing invoices.

Overall the Cafeteria saw a Net Profit of \$3,379.08. Another great year for Mr. Mitchell as many of the schools in New York continue to be subsidized by the General Fund and or are running in the red.