

OGDENSBURG CITY SCHOOL DISTRICT  
OGDENSBURG, NEW YORK

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SUBJECT: Cafeteria Comparison Spreadsheet

DATE: November 19, 2018

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, 2018

Revenue	Description	2014-2015	%	2015-2016	%	2016-17	%	2017-18	%	2018-19	%		
1440,000	Sale Reimbursable Meals	141,664.80	13.8%	137,054.85	13.1%	174,865.59	16.97%	BUDGET	137,640.00	13.47%	BUDGET	175,000.00	15.95%
1445,000	Other Cafeteria Sales	207,762.46	20.2%	216,822.52	20.7%	160,753.58	15.60%	222,034.04	21.73%	210,000.00	19.14%	210,000.00	19.14%
2401,000	Interest Income	7.94	0.0%	8.62	0.0%	4.44	0.00%	2.85	0.00%	10.00	0.00%	10.00	0.00%
2770,100	Other Misc. Revenue	1,573.27	0.2%	4,120.90	0.4%	15,500.36	1.50%	12,379.01	1.21%	12,000.00	1.09%	12,000.00	1.09%
3190,100	State Aid Lunch	15,436.00	1.5%	14,119.00	1.3%	13,271.00	1.29%	12,567.00	1.23%	15,000.00	1.37%	15,000.00	1.37%
3190,300	State Aid Breakfast	8,229.00	0.8%	8,429.00	0.8%	8,353.00	0.81%	7,208.00	0.71%	10,000.00	0.91%	10,000.00	0.91%
4190,000	Federal Aid Surplus	58,563.17	5.7%	61,482.51	5.9%	49,216.62	4.78%	43,709.85	4.28%	60,000.00	5.47%	60,000.00	5.47%
4190,100	Federal Aid Lunch	432,705.00	42.1%	435,248.00	41.5%	435,920.00	42.31%	429,642.00	42.04%	440,000.00	40.11%	440,000.00	40.11%
4190,300	Federal Aid Breakfast	147,159.00	14.3%	157,608.00	15.0%	160,508.00	15.58%	145,198.00	14.21%	160,000.00	14.59%	160,000.00	14.59%
4190,500	Federal Aid Snacks	14,804.00	1.4%	13,317.00	1.3%	11,989.00	1.16%	11,493.00	1.12%	15,000.00	1.37%	15,000.00	1.37%
<b>Total Income</b>		<b>\$ 1,027,924.64</b>	<b>100.0%</b>	<b>\$ 1,048,220.40</b>	<b>100.0%</b>	<b>\$ 1,030,381.59</b>	<b>100.00%</b>	<b>\$ 1,021,863.75</b>	<b>100.00%</b>	<b>\$ 1,097,010.00</b>	<b>100.00%</b>	<b>\$ 1,097,010.00</b>	<b>100.00%</b>
<b>Expenses</b>	<b>Description</b>	<b>2014-2015</b>	<b>%</b>	<b>2015-2016</b>	<b>%</b>	<b>2016-17</b>	<b>%</b>	<b>2017-18</b>	<b>%</b>	<b>2018-19</b>	<b>%</b>		
2860-160-00	Salaries	\$ 216,516.38	21.1%	\$ 226,732.69	21.6%	\$ 229,636.48	22.3%	\$ 242,539.67	23.7%	\$ 255,000.00	23.2%	\$ 255,000.00	23.2%
2860-161-00	Hourly Salaries	\$ 174,163.02	16.9%	\$ 175,167.39	16.7%	\$ 160,161.51	15.5%	\$ 148,917.90	14.6%	\$ 175,000.00	16.0%	\$ 175,000.00	16.0%
2860-162-00	Overtime Salaries	\$ 2,021.87	0.2%	\$ 1,399.03	0.1%	\$ 1,512.41	0.1%	\$ 2,602.62	0.3%	\$ 3,000.00	0.3%	\$ 3,000.00	0.3%
2860-200-00	Equipment	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ 778.31	0.1%	\$ 10,000.00	0.9%	\$ 10,000.00	0.9%
2860-400-00	Contractual Expense	\$ 2,159.53	0.2%	\$ 4,827.82	0.5%	\$ 4,254.37	0.4%	\$ 11,131.49	1.1%	\$ 10,000.00	0.9%	\$ 10,000.00	0.9%
2860-424-00	Trash Removal	\$ 12,000.00	1.2%	\$ 12,000.00	1.1%	\$ 12,000.00	1.2%	\$ 12,000.00	1.2%	\$ 12,000.00	1.1%	\$ 12,000.00	1.1%
2860-450-00	Materials & Supplies	\$ 42,132.16	4.1%	\$ 33,977.43	3.2%	\$ 44,823.35	4.4%	\$ 46,012.52	4.5%	\$ 55,000.00	5.0%	\$ 55,000.00	5.0%
2860-455-00	Food	\$ 395,177.42	38.4%	\$ 398,185.34	38.0%	\$ 388,755.93	35.8%	\$ 385,866.98	37.8%	\$ 400,000.00	36.5%	\$ 400,000.00	36.5%
9010-800-00	Employee Retirement	\$ 41,885.97	4.1%	\$ 38,752.53	3.7%	\$ 34,321.34	3.3%	\$ 37,506.77	3.7%	\$ 45,000.00	4.1%	\$ 45,000.00	4.1%
9030-800-00	Social Security	\$ 29,510.15	2.9%	\$ 29,948.27	2.9%	\$ 29,313.12	2.8%	\$ 30,145.60	3.0%	\$ 35,000.00	3.2%	\$ 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%	\$ 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%	\$ 3,000.00	0.3%
9060-800-00	Health Insurance	\$ 91,751.33	8.9%	\$ 127,100.00	12.1%	\$ 136,224.00	13.2%	\$ 136,224.00	13.2%	\$ 140,000.00	12.8%	\$ 140,000.00	12.8%
<b>Total Expense</b>		<b>\$ 1,013,347.83</b>	<b>98.6%</b>	<b>\$ 1,054,080.50</b>	<b>100.6%</b>	<b>\$ 1,027,002.51</b>	<b>99.7%</b>	<b>\$ 1,026,404.86</b>	<b>100.4%</b>	<b>\$ 1,146,000.00</b>	<b>104.5%</b>	<b>\$ 1,146,000.00</b>	<b>104.5%</b>
<b>Net Income</b>		<b>14,576.81</b>	<b>1.4%</b>	<b>(5,860.10)</b>	<b>-0.6%</b>	<b>3,379.08</b>	<b>0.3%</b>	<b>(4,541.11)</b>	<b>-0.4%</b>	<b>(48,990.00)</b>	<b>-4.5%</b>	<b>(48,990.00)</b>	<b>-4.5%</b>
<b>Beginning Fund Balance - Inventory</b>		<b>\$ 42,592.32</b>		<b>\$ 42,173.70</b>		<b>\$ 56,011.45</b>		<b>\$ 42,615.34</b>		<b>\$ 46,739.12</b>		<b>\$ 46,739.12</b>	
<b>Beginning Fund Balance - Appropriated</b>		<b>\$ 97,236.38</b>		<b>\$ 112,231.81</b>		<b>\$ 92,533.96</b>		<b>\$ 109,309.15</b>		<b>\$ 100,644.26</b>		<b>\$ 100,644.26</b>	
<b>Beginning Fund Balance - Total</b>		<b>\$ 139,828.70</b>		<b>\$ 154,405.51</b>		<b>\$ 148,545.41</b>		<b>\$ 151,924.49</b>		<b>\$ 147,383.38</b>		<b>\$ 147,383.38</b>	
<b>Ending Fund Balance - Inventory</b>		<b>\$ 42,173.70</b>		<b>\$ 56,011.45</b>		<b>\$ 42,615.34</b>		<b>\$ 46,739.12</b>		<b>\$ 107,277.99</b>		<b>\$ 107,277.99</b>	
<b>Ending Fund Balance - Appropriated</b>		<b>\$ 112,231.81</b>		<b>\$ 92,533.96</b>		<b>\$ 109,309.15</b>		<b>\$ 100,644.26</b>		<b>\$ 40,105.39</b>		<b>\$ 40,105.39</b>	
<b>Ending Fund Balance - Total</b>		<b>\$ 154,405.51</b>		<b>\$ 148,545.41</b>		<b>\$ 151,924.49</b>		<b>\$ 147,383.38</b>		<b>\$ 98,393.38</b>		<b>\$ 98,393.38</b>	

Salaries are up \$2,749.79 from 2016-17 to 2017-18. Although there were salary increases of \$12,900 it was offset by the reduction in hourly wages coming largely from the closing of one line in the OFA Cafeteria's in the prior year. 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.

Food Purchases increased from 2016-17 to 2017-18 by \$17,000. The first half of the year one of our main vendors did not honor the bid pricing. They are no longer one of our main vendors and we hope to see some savings compared to last year.

Health Insurance has decreased by \$30,000 from 2016-17 to 2017-18 due to the change in Health Insurance Plans to Rider 9.

On our Revenue side, our Reimbursable Meals are down by \$37,000 while our Other Cafeteria Sales are up by \$61,000. Many are choosing ala-carte items in place of the lunch. Federal and State Aided Reimbursements were down by \$24,000 mostly in the Breakfast Program. Much was due to late buses.

Overall the Cafeteria saw a Net Loss of \$4,541.11 but had its own fund balance and did not require to be subsidized by General Fund. Mr. Mitchell is instituting new ideas to increase sales and bring our students the nutrition that they need. Many schools in New York continue to be subsidized by the General Fund and or are running in the red. Mr. Mitchell has maintained a healthy Cafeteria for many years and is doing a great job.