

Ogdensburg City School District
Cafeteria Fund

September 30, 2019

Revenue	Description	2016-17	%	2017-18	%	2018-19	%	2019-20	%
				BUDGET		BUDGET		BUDGET	
1440.000	Sale Reimbursable Meals	174,865.59	16.97%	137,640.00	13.47%	122,026.33	11.91%	175,000.00	17.08%
1445.000	Other Cafeteria Sales	160,753.58	15.60%	222,034.04	21.73%	228,390.04	22.29%	210,000.00	20.49%
2401.000	Interest Income	4.44	0.00%	2.85	0.00%	2.23	0.00%	10.00	0.00%
2770.100	Other Misc. Revenue	15,500.36	1.50%	12,379.01	1.21%	10,513.98	1.03%	12,000.00	1.17%
3190.100	State Aid Lunch	13,271.00	1.29%	12,557.00	1.23%	12,378.00	1.21%	15,000.00	1.46%
3190.300	State Aid Breakfast	8,353.00	0.81%	7,208.00	0.71%	6,964.00	0.68%	10,000.00	0.98%
4190.000	Federal Aid Surplus	49,216.62	4.78%	43,709.85	4.28%	63,583.42	6.20%	70,000.00	6.83%
4190.100	Federal Aid Lunch	435,920.00	42.31%	429,642.00	42.04%	426,068.00	41.58%	440,000.00	42.94%
4190.300	Federal Aid Breakfast	160,508.00	15.58%	145,198.00	14.21%	143,775.00	14.03%	160,000.00	15.61%
4190.500	Federal Aid Snacks	11,989.00	1.16%	11,493.00	1.12%	11,059.00	1.08%	15,000.00	1.46%
Total Income		\$ 1,030,381.59	100.00%	\$ 1,021,863.75	100.00%	\$ 1,024,760.00	100.00%	\$ 1,107,010.00	108.03%
Expenses	Description	2016-17	%	2017-18	%	2018-19	%	2019-20	%
				BUDGET		BUDGET		BUDGET	
2860-160-00	Salaries	\$ 229,636.48	22.3%	\$ 242,539.67	23.7%	\$ 253,482.87	24.7%	\$ 255,000.00	24.9%
2860-161-00	Hourly Salaries	\$ 160,161.51	15.5%	\$ 148,917.90	14.6%	\$ 154,833.10	15.1%	\$ 175,000.00	17.1%
2860-162-00	Overtime Salaries	\$ 1,512.41	0.1%	\$ 2,602.62	0.3%	\$ 2,770.97	0.3%	\$ 3,000.00	0.3%
2860-200-00	Equipment	\$ -	0.0%	\$ 778.31	0.1%	\$ -	0.0%	\$ 10,000.00	1.0%
2860-400-00	Contractual Expense	\$ 4,254.37	0.4%	\$ 11,131.49	1.1%	\$ 4,748.83	0.5%	\$ 10,000.00	1.0%
2860-424-00	Trash Removal	\$ 12,000.00	1.2%	\$ 12,000.00	1.2%	\$ 12,000.00	1.2%	\$ 12,000.00	1.2%
2860-450-00	Materials & Supplies	\$ 44,823.35	4.4%	\$ 46,012.52	4.5%	\$ 46,994.63	4.6%	\$ 55,000.00	5.4%
2860-455-00	Food	\$ 368,755.93	35.8%	\$ 385,866.98	37.8%	\$ 388,079.22	37.9%	\$ 420,000.00	41.0%
9010-800-00	Employee Retirement	\$ 34,321.34	3.3%	\$ 37,506.77	3.7%	\$ 32,276.17	3.1%	\$ 45,000.00	4.4%
9030-800-00	Social Security	\$ 29,313.12	2.8%	\$ 30,145.60	3.0%	\$ 30,832.93	3.0%	\$ 35,000.00	3.4%
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%
9050-800-00	Unemployment Compensation	\$ 3,000.00	0.3%	\$ -	0.0%	\$ -	0.0%	\$ 5,000.00	0.5%
9060-800-00	Health Insurance	\$ 136,224.00	13.2%	\$ 105,903.00	10.4%	\$ 113,799.00	11.1%	\$ 140,000.00	13.7%
Total Expense		1,027,002.51	99.7%	1,026,404.86	100.4%	1,042,817.72	101.8%	1,168,000.00	114.0%
Net Income		3,379.08	0.3%	(4,541.11)	-0.4%	(18,057.72)	-1.8%	(60,990.00)	-6.0%
Beginning Fund Balance - Inventory		\$ 56,011.45		\$ 42,615.34		\$ 46,739.12		\$ 45,513.05	
Beginning Fund Balance - Appropriated		\$ 92,533.96		\$ 109,309.15		\$ 100,644.26		\$ 83,812.61	
Beginning Fund Balance - Total		\$ 148,545.41		\$ 151,924.49		\$ 147,383.38		\$ 129,325.66	
Ending Fund Balance - Inventory		\$ 42,615.34		\$ 46,739.12		\$ 45,513.05		\$ 60,110.97	
Ending Fund Balance - Appropriated		\$ 109,309.15		\$ 100,644.26		\$ 83,812.61		\$ 69,214.69	
Ending Fund Balance - Total		\$ 151,924.49		\$ 147,383.38		\$ 129,325.66		\$ 68,335.66	

Salaries are up \$17,026.75 from 2017-18 to 2018-19. Both Salaried and Hourly Wages saw increases. Minimum wage increased again in December by \$.70 accounting for approximately \$5,900 for the increase from December through June. Minimum wage will increase again in December by \$.70 and we will see another increase of approximately \$6,300 for that. We can expect another \$.70 increase in December of 2020 and this will again have a significant impact on our hourly wages.

Although our revenue is up by about \$3,000 our State and Federal Aided categories continue to decrease. The slight increase in revenue is mainly do to the surplus food which is up by about \$20,000. The Reimbursable Meals are down by about \$15,000 while our Other Cafeteria Sales are up by \$6,000 for a loss on our non-aided meals of \$9,000.

Overall the Cafeteria saw a Net Loss of \$18,057.72 but had its own fund balance and did not require to be subsidized by General Fund. The government is enforcing more strictly the domestic policies to buy 100% domestic(buying strictly from the USA), which is increasing our cost. Mr. Mitchell is instituting new ideas to increase sales and bring our students the nutrition that they need. He is starting homemade soups on Monday, Wednesday and Friday that will appeal to the staff. He is meeting with the Student Council and also starting some vegan options. 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. In 2019-2020 the Cafeteria is down 1 full time employee from the cuts made last year. Those wages and health insurance cost will also help maintane a healthy fund balance.