

IOWA CITY COMMUNITY SCHOOL DISTRICT
Food Service Fund
2012-13 Period (mod. Basis)

Secretary's Balance June 30, 2012 \$ 3,028,638.00

Receipts:

1510 Investment Interest	\$	5,558.55		
1611 Student Lunches	\$	825,862.91	Lunches	\$ 948,463.99
1612 Student Breakfast	\$	-	Breakfast	\$ -
1613 Student Milk	\$	139.75	Milk	\$ 139.75
1621 Ala Carte Lunch	\$	1,288,933.57	Ala Carte	\$ 1,288,933.57
1622 Adult Lunch	\$	111,625.00	Other	\$ 50,238.09
1623 Adult Breakfast	\$	-	Federal	\$ 2,625,559.42
1624 Ala Carte breakfast	\$	-	Total	\$ 4,913,334.82
1631 Student Lunches Other Income	\$	10,976.08		
1920 Miscellaneous	\$	7,776.00		
1921 Sale of Materials	\$	20.00		
3251 Reimbursement - State Breakfast	\$	32,135.92		
3252 Reimbursement - State	\$	4,747.62		
4552 Reimbursement - Federal Breakfast	\$	393,037.17		
4553 Reimbursement - Federal	\$	1,859,777.07		
4554 Child and Adult Care	\$	11,434.60		
4556 Summer Food Program	\$	38,435.17		
4557 Fruits and Vegatable Program	\$	16,467.62		
4558 Team Nutrition Grant	\$	-		
4553 Food Distribution - Commodities	\$	306,407.79		

Sub-Total Receipts		\$ 4,913,334.82		
Total Cash		\$ 7,941,972.82		

Expenditures:

131 Supervision	\$	92,100.00		
191 Labor	\$	1,457,201.13	Labor	\$ 2,288,545.68
141 Technical	\$	77,960.03	Food	\$ 2,273,727.50
210 Group insurance	\$	12,240.00	Equipment	\$ 129,956.24
220 FICA	\$	121,015.00	Other	\$ 254,673.22
231 IPERS	\$	133,813.38	Total	\$ 4,946,902.64
260 WkComp	\$	4,680.00		
273 Health Ins	\$	387,275.45		
274 Other Benefits	\$	2,260.69		
433 Repair / Maint.	\$	16,719.21		
581 Travel in area	\$	7,815.99		
582 Travel out	\$	6,564.88		
611 Supplies	\$	148,694.79		
631 Food	\$	2,273,727.50		
639 Commodities	\$	-		
687 Maintenance / repair	\$	15,577.56		
790 Deprec.	\$	97,659.47		
893 Miscellaneous	\$	31,597.56		
910 Transfers	\$	60,000.00		

Sub-Total Lunch		\$ 4,946,902.64		
Sub-Total Catering		\$ -		
Sub-Total Expenditures:		\$ 4,946,902.64		
Revenue over (Expenditures)		\$ (33,567.82)		
Audit adjustment to cash on balancesheet		\$ -		
Secretary's Balance June 30, 2013		\$ 2,995,070.18		

**ICCSA Food Service Program
Fast Facts for 2012-2013**

Staff:			
Number of employees directly involved in production	95.0	Average annual days of leave per employee - Personal sick	6.1
Number of employees directly involved in supervision / management	6.0	Average annual days of leave per employee - Personal	1.0
Number of employees directly involved in clerical	2.5	Average annual days of leave per employee - Family illness	2.1
Total program employees	103.5	Average annual days of leave per employee - Bereavement	1.0
Annual accumulative production days budgeted	180.0	Average annual days of leave per employee - Other paid	0.8
Annual accumulative production hours budgeted	79,515.0	Average annual days of leave per employee - Other non-paid	3.6
Average scheduled hours per day per employee	4.7	Absenteeism - Employees on the job as percent of available scheduled hours:	91.9%
Average hourly wage paid per employee	\$12.42		

Charge / Meal:	
Adult Single Lunch	\$3.00
Student Single Lunch - Elementary	\$1.90
Student Single Lunch - Secondary	\$2.15
Extra Entrée	\$1.50
Second Lunch	\$2.75
Reduced Price Lunch	\$0.40
Milk	\$0.60
Extra Milk	\$0.60
Adult Single Breakfast	\$1.50
Student Single Breakfast	\$1.25
Reduced Price Breakfast	\$0.25

Reimbursement rates:	Federal	State
All paid lunches	\$0.27	\$0.04
All free lunches	\$2.86	\$0.04
All reduced lunches	\$2.46	\$0.04
All paid breakfasts	\$0.27	\$0.03
All free breakfasts	\$1.55	\$0.03
All reduced breakfasts	\$1.25	\$0.03
All paid snacks	\$0.07	\$0.00
All free snacks	\$0.78	\$0.00
All reduced snacks	\$0.39	\$0.00
Special milk Program	\$0.21	\$0.00

Revenue Produced by Type of	# of Meals	Charge	Reimbursed	Per meal	Total Revenue
Lunch:					
Elementary - pd	378,662	\$1.90	\$0.31	\$2.21	\$836,843.02
Secondary - pd	251,528	\$2.15	\$0.31	\$2.46	\$618,758.88
Free	517,043		\$3.17	\$3.17	\$1,639,026.31
Reduced	60,253	\$0.40	\$2.77	\$3.17	\$191,002.01
Adults	39,552	\$3.00	\$0.00	\$3.00	\$118,656.00
Total lunches	<u>1,247,038</u>				<u>\$3,404,286.22</u>
<i>Average Weighted Revenue per Lunch Meal</i>		\$2.73			
Revenue Produced by Type of					
Breakfast:					
Elementary - pd	13,376	\$1.25	\$0.30	\$1.55	\$20,732.80
Secondary - pd	5,233	\$1.25	\$0.30	\$1.55	\$8,111.15
Free	180,395		\$1.85	\$1.85	\$333,730.75
Reduced	6,991	\$0.25	\$1.55	\$1.80	\$12,583.80
Adults	187	\$1.50	\$0.00	\$1.50	\$280.50
Total breakfasts	<u>206,182</u>				<u>\$375,439.00</u>
<i>Average Weighted Revenue per Breakfast Meal</i>		\$1.82			

**ICCSA Food Service Program
Fast Facts for 2012-2013**

	<u>Labor</u>	<u>Food</u>	<u>Equipment</u>	<u>Other</u>	<u>Total</u>
Cost / Meal Expenditures	\$2,288,545.68	\$2,273,727.50	\$129,956.24	\$254,673.22	\$4,946,902.64
Total Meals	1,814,137	1,814,137	1,814,137	1,814,137	
Cost/Meal	\$1.26	\$1.25	\$0.07	\$0.14	\$2.73
Percent of Revenue Spent on the following areas:					
Percent	46.6%	46.3%	2.6%	5.2%	100.7%
State Recommended Maximum	45.0%	45.0%			

Percent of Revenue Spent on Food and Labor:	
Labor	\$2,288,546
Food	\$2,273,728
Total	\$4,562,273
Revenue	\$4,913,335
Percent	92.9%
State Recommended Max.	90.0%

Percent of Total Revenue from each Source:		
Source:	Revenue	Percent
Lunch	\$948,463.99	19.3%
Breakfast	\$0.00	0.0%
Milk	\$139.75	0.0%
Ala-Carte	\$1,288,933.57	26.2%
Other	\$50,238.09	1.0%
Federal	\$2,625,559.42	53.4%
Total Revenue	\$4,913,334.82	100.0%

Ala Carte Sales:	
Lunch	\$1,226,802.00
Breakfast	\$23,020.55
Students	8,651.8
\$/Student	\$144.46

Meals Per Labor Hour (MPLH):		
Year / Building	2010-11	2011-12
West	NA	17.96
City High	NA	17.96
Northwest	NA	17.96
State target range for our district is 18 - 20		

Ala Carte Meals Equivalent	
Ala Carte	1,288,933.57
Conversion	3.00
Meals Eqv.	429,645

Meals Served per Day:	Meals	Days	Meals/day
Meals - Lunch	1,247,038	180	6,928
Meals - Ala Carte	429,645	180	2,387
Meals - Breakfast	137,455	180	764
Total Meals or Equivalent	1,814,137	180	10,079

Fiscal Year Certified Enrollment
12,774

Free and Reduced percentage of student population 33.76%

Working Capital Margins			
Average Daily Program Expenditures:		Average Program Monthly Expenditures:	
Expenditures	\$4,946,903	Expenditures	\$4,946,903
Days	180	Months	9
Daily Expenses	\$27,483	Monthly Expenses	\$549,656
Fund Balance Equal to Average Monthly Expenditures:		Net Days Cash Ratio:	
Fund Balance	\$2,995,070	Fund Balance	\$2,995,070
Monthly Expenses	\$549,656	Daily Expenses	\$27,483
Months	5.4	Working Days	109.0