

Appendix F: Food Services

Over the past three fiscal years, the District's food services fund has had an operating deficit. In order to address this, we reviewed the operations and compared it to the industry standard of meals per labor hour.

Historical Food Service Fund Key Financial Results

	FY 2016-17	FY 2017-18	FY 2018-19	Three-Year Avg.
Total Revenue	\$1,072,226.85	\$1,025,204.75	\$1,047,758.92	\$1,048,396.84
Total Expenditures	\$1,119,131.08	\$1,113,876.01	\$1,096,689.57	\$1,109,898.89
Results of Operations	(\$46,904.23)	(\$88,671.26)	(\$48,930.65)	(\$61,502.05)
Beginning Fund Balance	\$271,817.78	\$226,190.94	\$142,974.50	\$213,661.07
General Fund Subsidy	\$0.00	\$0.00	\$0.00	\$0.00
Advances Out	\$0.00	\$0.00	\$0.00	\$0.00
Refund from Prior Year	\$0.00	\$0.00	\$0.00	\$0.00
Ending Fund Balance	\$224,913.55	\$137,519.68	\$94,043.85	\$152,159.03
Fund Balance as % of Expenditures	20.1%	12.3%	8.6%	13.7%

FY 2019 Meals Per Labor Hour – High Productivity Benchmark

Building	Meal Equivalents Served per Day	Daily Labor Hours	MPLH	Industry Benchmark MPLH	Over / (Under)	Total Labor Hours Needed	Labor Hours Over (Under) Standard
Bogan Elementary	254	20.00	12.7	15.0	(2.29)	16.9	3.06
Kramer Elementary School	315	20.00	15.8	16.0	(0.24)	19.7	0.30
Maude Marshall Elementary School	255	20.25	12.6	15.0	(2.42)	17.0	3.27
Talawanda High School	557	51.25	10.9	17.0	(6.14)	32.7	18.51
Talawanda Middle School	396	41.25	9.6	16.0	(6.39)	24.8	16.48
Total	1,776.92	152.75	61.5	79.0	(17.49)	111.1	41.62

The District's labor hours are higher than the industry standard at each school building, and reducing labor hours would address the operating deficit for the food services fund.