

Galion City School District
Food Service (006)

Fund Balance / Analysis

prepared by cparkinson November 8, 2019

	FYTD 2020	FY 2019	FY 2018	FY 2017	FY 2016	FY 2015
	Actual	Actual	Actual	Actual	Actual	Actual
Receipts	Total	Total	Total	Total	Total	Total
Total Receipts	\$ 190,886	\$ 920,187	\$ 915,129	\$ 941,017	\$ 966,713	\$ 960,093
Total Receipts per ME	\$ 4.983	\$ 3.536	\$ 3.478	\$ 3.354	\$ 2.860	\$ 2.853

	Actual	Actual	Actual	Actual	Actual	Actual
Expenses	Fiscal YTD 2020	Fiscal 2019	Fiscal 2018	Fiscal 2017	Fiscal 2016	Fiscal 2015
Food Costs						
Gordon Food Service	56,193	234,572	236,792	234,571	273,875	269,426
Applehill Orchards	-	1,548	3,163	4,923	8,239	8,040
Smith Dairy Products	6,751	42,252	45,442	51,879	65,476	77,946
Nickles Bakery	2,565	13,216	12,978	14,163	13,182	14,792
CR&J Juice/Heritage/Coca-Cola	2,459	9,924	7,132	6,784	1,517	
Rightway Food Service	5,651	27,065	22,639	16,511	23,460	15,350
Total Food Costs	73,619	328,577	328,146	328,831	385,749	385,554
Food Cost per ME	\$ 1.922	\$ 1.263	\$ 1.247	\$ 1.172	\$ 1.141	\$ 1.146
Gordon FoodService Cost per ME	\$ 1.47	\$ 0.90	\$ 0.90	\$ 0.84	\$ 0.81	\$ 0.80

Overhead Costs						
Salaries/Benefits	207,287	609,164	561,087	615,435	564,336	568,222
City of Galion Electric	6,591	17,986	17,890	20,763	19,965	19,811
Esber Cash Register	-	-	-	4,691	12,238	12,757
Miscellaneous/Interest/Mileage	2,767	9,374	5,037	2,552	5,840	2,002
Total Overhead Costs	216,645	636,524	584,014	643,441	602,379	602,792
Overhead per ME	\$ 5.655	\$ 2.446	\$ 2.219	\$ 2.293	\$ 1.782	\$ 1.791

Profit before CapEx	\$ (99,378)	\$ (44,914)	\$ 2,969	\$ (31,255)	\$ (21,415)	\$ (28,253)
----------------------------	-------------	-------------	----------	-------------	-------------	-------------

Meals Served						
Lunch	28,139	187,383	190,942	197,604	208,712	214,464
Breakfast(ME = 66%)	15,271	109,366	108,407	124,598	194,056	183,329
Meal Equivalents (ME)	38,309	260,221	263,141	280,586	337,953	336,561

Profit (Loss) per ME	\$ (2.594)	\$ (0.173)	\$ 0.011	\$ (0.111)	\$ (0.063)	\$ (0.084)
-----------------------------	------------	------------	----------	------------	------------	------------

Equipment Purchases/Major Repairs	8,478	14,367	8,907	20,492	11,525	50,699	Total CapEx
							\$ 114,468

Beginning Cash Balance	225,070	284,351	290,289	342,036	374,976	453,928
Net Change Profit (Loss) (CapEx)	(107,856)	(59,281)	(5,938)	(51,747)	(32,940)	(78,952)
Ending Cash Balance	\$ 117,214	\$ 225,070	\$ 284,351	\$ 290,289	\$ 342,036	\$ 374,976

(Cash Balances do not Include Summer)

"Full Pay" Lunch Prices	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015
HS/MS with milk	\$ 3.25	\$ 2.85	\$ 2.85	\$ 2.75	\$ 2.65	\$ 2.65
All Others with milk	\$ 3.00	\$ 2.70	\$ 2.70	\$ 2.60	\$ 2.50	\$ 2.50
Adults with milk	\$ 3.75	\$ 3.70	\$ 3.70	\$ 3.50	\$ 3.25	\$ 3.25

"Full Pay" Breakfast Prices						
All Students with milk	\$ 1.75	\$ 1.30	\$ 1.30			
Adults with milk	\$ 2.25	\$ 1.60	\$ 1.60			

"Reduced" Student Lunch \$0.40

"Reduced" Student Breakfast \$0.30