

**Galion City Schools
Breakfast Analysis FY17**

prepared by cparkinson 6/29/16

Status of Child	Free	Reduced	Full Pay	Non Reimbursable	Totals
Number of Breakfasts FY16					
High School	11,882	4,605	11,173	1,342	29,002
Middle School	17,073	5,002	13,827	1,657	37,559
Intermediate School	31,845	4,876	19,627	2,081	58,429
Primary School	37,651	6,705	22,576	2,137	69,069
Totals	98,451	21,188	67,203	7,217	194,059
ACTUAL Food Costs Per Meal	\$ 0.58	\$ 0.58	\$ 0.58	\$ 0.58	
Total Food Cost for Breakfast	\$ 57,102	\$ 12,289	\$ 38,978	\$ 4,186	\$ 112,554
Labor/Ben/OH Cost per Meal	\$ 1.58	\$ 1.58	\$ 1.58	\$ 1.58	
Total Labor/Ben/OH Cost Breakfast	\$ 155,553	\$ 33,477	\$ 106,181	\$ 11,403	\$ 306,613
Fully Loaded Costs Breakfast	\$ 212,654	\$ 45,766	\$ 145,158	\$ 15,589	\$ 419,167
Fed Reimburs per Breakfast	\$ 1.56	\$ 1.36	\$ 0.29	\$ -	
Total Federal Reimbursements Rec'd	\$ 153,584	\$ 28,816	\$ 19,489	\$ -	\$ 201,888
Prices charged at POS 2016-2017	\$ -		\$ 1.25	\$ 1.50	
POS Receipts 2016-2017	\$ -	\$ -	\$ 84,004	\$ 10,826	
Total Receipts Federal and POS	\$ 153,584	\$ 28,816	\$ 103,493	\$ 10,826	\$ 296,717
Profit (Loss) Breakfast	\$ (59,071)	\$ (16,950)	\$ (41,666)	\$ (4,763)	\$ (122,450)

**Galion City Schools
Lunch Analysis FY17**

Status of Child	Free	Reduced	Full Pay	Non Reimbursable	Totals
Number of Lunches FY16					
High School	19,433	7,411	22,311	1,050	50,205
Middle School	28,731	8,306	22,897	719	60,653
Intermediate School	32,914	5,428	11,086	238	49,666
Primary School	32,768	4,827	10,052	541	48,188
Totals	113,846	25,972	66,346	2,548	208,712
Food Costs Per Meal	\$ 1.53	\$ 1.53	\$ 1.53	\$ 1.53	
ACTUAL Total Food Cost for Lunch	\$ 174,184	\$ 39,737	\$ 101,509	\$ 3,898	\$ 319,329
Labor/Ben/OH Cost per Meal	\$ 1.58	\$ 1.58	\$ 1.58	\$ 1.58	
Total Labor/Ben/OH Cost Lunch	\$ 179,877	\$ 41,036	\$ 104,827	\$ 4,026	\$ 329,765
Fully Loaded Costs Lunch	\$ 354,061	\$ 80,773	\$ 206,336	\$ 7,924	\$ 649,094
Federal Reimbursements per Lunch	\$ 3.15	\$ 2.75	\$ 0.37	\$ -	
Total Federal Reimbursements Rec'd	\$ 358,615	\$ 71,423	\$ 24,548	\$ -	\$ 454,586
Prices charged at POS 2016-2017	\$ -	\$ 0.40	\$ 2.75/\$2.60	\$ 3.50	
POS Receipts 2016-2017	\$ -	\$ 10,389	\$ 303,224	\$ 8,918	
Total Receipts Federal and POS	\$ 358,615	\$ 81,812	\$ 327,772	\$ 8,918	\$ 777,117
Profit (Loss) Lunch	\$ 4,554	\$ 1,039	\$ 121,436	\$ 994	\$ 128,023
Total Food Service Profit (Loss)	\$ (54,517)	\$ (15,912)	\$ 79,770	\$ (3,770)	\$ 5,573

NOTES:

The Federal Reimbursements for meals will change on July 1, 2016, schedule will be updated as soon as the new rates become available.
Not sure how a "paid" breakfast will impact the morning routine in all of the buildings, this will have to be sorted out.

This sheet assumes total food cost of \$431,250 which is 15% higher than the FY16 actual spend, per meal actuals will be "scrubbed" FY17

These assumptions show the Food Service at a BREAK EVEN for FY17

NOTES:

I assume that the District has to use LOCAL FUNDS to pay for the net result of the Full Pay and Non Reimbursable Columns or a total of \$62,373. However can we make a case that the "excess" in columns Free and Reduced is considered Local Funds because of Jacki's favorable purchasing agreements with local vendors, which keeps food cost at \$1.10 per meal. THOUGHTS In addition the Galion Food Service Balance is at \$350,000, who is to PROVE that LOCAL FUNDS are not included in that over;

If we can't find adequate documentation from other Districts to support a FREE breakfast for all children, I propose we charge for breakfast for all children who are in a status of "full pay" for school year 2016-2017, and \$0.30 for children who are reduced

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all balance?

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