

Issue Analysis Form



Date: September 24, 2019
Item: *Additional* Appropriation – School Nutrition Fund End of Year
Lead Department(s): School Administration & Finance / County Finance
Contact Person(s): Lisa Pennycuff, Monique Barnes & Betsy Drewry

Description and Current Status

The School Nutrition Fund is a self-supporting Enterprise Fund within the School Funds. School Fund activities are reported as a Component Unit of the County in the annual Comprehensive Annual Financial Report (CAFR). The School Nutrition fund is allowed to carry a fund balance by state statute and by long-time County practices.

Actual revenues and expenditures for FY2019 within the School Nutrition Fund (0540) exceeded the annual adopted budgeted amounts.

At its September 9 meeting, the School Board approved a request for an additional appropriation to cover excess spending above the appropriated amount. Because actual revenues exceeded actual expenditures, no appropriation from fund balance is needed, just appropriation of additional revenue received.

Board Action Requested: A Draft budget amendment is attached for Board consideration.

Appropriation Increase Entry is:

Revenues: Increase
 0540-30-000-0000-810-333810 School Food Program \$208,652
TOTAL: \$208,652

Expenditures:
 Increase:
 0540-06-205-6012-65100-000-900-000-46002 Café Food Supplies \$168,652
 0540-06-205-6012-65100-000-900-000-46014 Café Other Operating Supplies \$ 40,000
TOTAL: \$208,652

Government Path

Does this require BZA action? Yes No
Does This require Planning Commission Action? Yes No
Does this require Board of Supervisors action? Yes No

Does this require a public hearing?

Yes No

If so, before what date?

Yes No

Fiscal Impact Statement

Increases in appropriation of School Nutrition Federal Revenues and Food Service expenditures of \$208,652.

County Impact

None

Notes



Prince George County Public Schools

A Commitment To Quality Education

September 10, 2019

To: Betsy Drewry, Deputy County Administrator, Finance, Prince George County

From: Dr. Lisa Pennycuff, Superintendent, Prince George County Public Schools

Re: Supplemental Appropriation

At the School Board's meeting on September 9, 2019, the following request for an additional appropriation to the Child Nutrition Services Fund (0540) was approved for the FY19 Budget. The Child Nutrition Services Fund is considered an enterprise fund which is allowed to carry a fund balance from year to year. The fund exceeded its projected expenditure budget by \$208,652. As this is a multi-year fund which allows the use of fund balance, the appropriation request is being made to align with the state code and best budget practices. We are requesting the following supplemental appropriation that will bring the total Child Nutrition Services Fund FY19 Budget to \$3,168,526:

Revenue

0540-30-000-0000-0000-000-810-333810	Café' School Food Program	\$ 208,652
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Expenditure

0540-06-205-6012-65100-000-900-000-46002	Café Food Supplies	\$ 168,652
0540-06-205-6012-65100-000-900-000-46014	Café Other Operating Supplies	<u>40,000</u>
	TOTAL	\$ 208,652

As always, we appreciate the continued support of the Prince George County Board of Supervisors and County Administration.

OFFICE OF THE SUPERINTENDENT

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SCHOOL NUTRITION FUND (0540)
FY2019 REPORT OF REVENUES AND EXPENDITURES - BUDGET TO ACTUAL

ACCOUNT	ACCOUNT DESCRIPTION	TYPE	ORIGINAL APPROP	TRANFRS/ADISMTS	REVISED BUDGET	YTD ACTUAL	ENCUMB	AVAILABLE BUDGET	% USED
0540-10-506-0000-0000-000-000-316804-	CAFE	R	(1,334,135.00)	-	(1,334,135.00)	(1,303,354.47)	-	(30,780.53)	97.70
0540-20-000-0000-0000-000-000-324015-	CAFÉ STATE SCHOOL FOOD PROGRAM	R	(60,739.00)	-	(60,739.00)	(58,030.78)	-	(2,708.22)	95.50
0540-30-000-0000-0000-000-810-333810-	CAFÉ SCHOOL FOOD PROGRAM	R	(1,400,000.00)	-	(1,400,000.00)	(1,701,415.51)	-	301,415.51	121.50
0540-30-000-0000-0000-000-000-333827-	CAFÉ FOOD COMMODITIES	R	(165,000.00)	-	(165,000.00)	(159,273.87)	-	(5,726.13)	96.50
	Total 0000 UNDEFINED		(2,959,874.00)		(2,959,874.00)	(3,222,074.63)		262,200.63	108.90
0540-06-202-6005-62120-000-900-000-41124-	EXEC ADMIN SUPERY	E	60,840.00	-	60,840.00	60,839.92	-	0.08	100.00
0540-06-202-6005-62120-000-900-000-42100-	EXEC ADMIN FICA REG	E	4,655.00	-	4,655.00	4,306.89	-	348.11	92.50
0540-06-202-6005-62120-000-900-000-42210-	EXEC ADMIN VRS	E	9,540.00	-	9,540.00	9,539.74	-	0.26	100.00
0540-06-202-6005-62120-000-900-000-42300-	EXEC ADMIN HEALTH INS	E	10,411.00	-	10,411.00	11,020.51	-	(609.51)	105.90
0540-06-202-6005-62120-000-900-000-42400-	EXEC ADMIN GR LIFE	E	797.00	-	797.00	797.04	-	(0.04)	100.00
0540-06-202-6005-62120-000-900-000-42750-	EXEC ADMIN RET HCC	E	730.00	-	730.00	730.08	-	(0.08)	100.00
	Total 6005 SCHOOL ADMINISTRATION		86,973.00		86,973.00	87,234.18		(261.18)	100.30
0540-06-204-6008-64200-000-470-000-45230-	TELEPHONE	E	1,500.00	-	1,500.00	1,900.54	-	(400.54)	126.70
	Total 6008 OPERATION & MAINTENANCE		1,500.00		1,500.00	1,900.54		(400.54)	126.70
0540-06-205-6012-65100-000-900-000-41038-	CAFÉ PART-TIME CAFÉ STAFF WAGE	E	269,560.00	-	269,560.00	243,654.07	-	25,905.93	90.40
0540-06-205-6012-65100-000-900-000-41104-	CAFÉ CAFÉ STAFF WAGES	E	636,886.00	-	636,886.00	704,761.23	-	(67,875.23)	110.70
0540-06-205-6012-65100-000-900-000-41150-	CAFÉ CLERICAL WAGES	E	54,422.00	-	54,422.00	47,016.69	-	7,405.31	86.40
0540-06-205-6012-65100-000-900-000-41200-	CAFÉ STAFF OVERTIME	E	-	-	-	8,895.31	-	(8,895.31)	100.00
0540-06-205-6012-65100-000-900-000-42100-	CAFÉ FICA	E	73,506.00	-	73,506.00	73,697.58	-	(191.58)	100.30
0540-06-205-6012-65100-000-900-000-42210-	CAFÉ VRS	E	58,590.00	-	58,590.00	33,001.92	-	25,588.08	56.30
0540-06-205-6012-65100-000-900-000-42220-	CAFÉ VRS HYBRID	E	-	-	-	27,872.87	-	(27,872.87)	100.00
0540-06-205-6012-65100-000-900-000-42400-	CAFÉ HEALTH INSURANCE	E	128,091.00	-	128,091.00	149,045.11	-	(20,954.11)	116.40
0540-06-205-6012-65100-000-900-000-42400-	CAFÉ GROUP LIFE INSURANCE	E	8,849.00	-	8,849.00	9,636.69	-	(787.69)	108.90
0540-06-205-6012-65100-000-900-000-42500-	CAFÉ DISABILITY INS	E	778.00	-	778.00	1,689.84	-	(911.84)	217.20
0540-06-205-6012-65100-000-900-000-42750-	CAFÉ RHCC	E	3,966.00	-	3,966.00	3,767.80	-	198.20	95.00
0540-06-205-6012-65100-000-900-000-43101-	CAFÉ PROF SRVC	E	4,500.00	-	4,500.00	38,314.05	-	(33,814.05)	851.40
0540-06-205-6012-65100-000-900-000-43310-	CAFÉ REPAIRS & MAINT	E	28,000.00	-	28,000.00	46,085.71	-	(18,085.71)	164.60
0540-06-205-6012-65100-000-900-000-43990-	CAFÉ OTHER FEES	E	112,000.00	-	112,000.00	39,754.84	-	72,245.16	35.50
0540-06-205-6012-65100-000-900-000-43991-	CAFÉ BANK FEES	E	1,500.00	-	1,500.00	759.96	-	740.04	50.70
0540-06-205-6012-65100-000-900-000-43992-	CAFÉ OUTSIDE AGENCY FEES	E	1,000.00	-	1,000.00	220.00	-	780.00	22.00
0540-06-205-6012-65100-000-900-000-45510-	CAFÉ TRAVEL	E	10,000.00	-	10,000.00	5,311.23	-	4,688.77	53.10
0540-06-205-6012-65100-000-900-000-46001-	CAFÉ OFFICE SUPPLIES	E	2,000.00	-	2,000.00	1,446.68	-	553.32	72.30
0540-06-205-6012-65100-000-900-000-46002-	CAFÉ FOOD SUPPLIES	E	1,105,253.00	-	1,105,253.00	1,260,704.76	-	(155,451.76)	114.10
0540-06-205-6012-65100-000-900-000-46014-	CAFÉ OTHER OPERATING SUPPLIES	E	100,000.00	-	100,000.00	135,562.04	-	(35,562.04)	135.60
0540-06-205-6012-65100-000-900-000-46016-	CAFÉ USDA FOODS	E	5,000.00	-	5,000.00	4,233.69	-	766.31	84.70
0540-06-205-6012-65100-000-900-000-46019-	CAFÉ EDUC PROMOTIONAL SUPPLIES	E	2,500.00	-	2,500.00	3,964.43	-	(1,464.43)	158.60
0540-06-205-6012-65100-000-900-000-46069-	CAFÉ FOOD COMMODITIES	E	165,000.00	-	165,000.00	159,273.87	-	5,726.13	96.50
0540-06-205-6012-65100-000-900-000-48201-	CAFÉ MACHINERY / EQUIPMENT	E	100,000.00	-	100,000.00	80,720.43	-	19,279.57	80.70
	Total 6012 FOOD SERVICE		2,871,401.00		2,871,401.00	3,079,390.80		(207,989.80)	107.20
Total 0540 CAFETERIA						(53,549.11)		53,549.11	100.00
Revenue Total			(2,959,874.00)		(2,959,874.00)	(3,222,074.63)		262,200.63	108.90
Expense Total			2,959,874.00		2,959,874.00	3,168,525.52		(208,651.52)	107.00
Grand Total						(53,549.11)		53,549.11	100.00

Board of Supervisors
County of Prince George, Virginia

Resolution

At a regular meeting of the Board of Supervisors of the County of Prince George held in the Boardroom, Third Floor, County Administration Building, 6602 Courts Drive, Prince George, Virginia this 24th day of September, 2019:

<u>Present:</u>	<u>Vote:</u>
Donald R. Hunter, Chairman	
Floyd M. Brown, Jr., Vice-Chairman	
Alan R. Carmichael, Jr.	
Marlene J. Waymack	
T. J. Webb	

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On motion of _____, seconded by _____, which carried unanimously, the following Resolution was adopted:

RESOLUTION; BUDGET AMENDMENT AND APPROPRIATION
(\$208,652 SCHOOL NUTRITION FUND END OF YEAR)

BE IT RESOLVED That the Board of Supervisors of the County of Prince George this 24th day of September, 2019, does hereby authorize the following increase of funds within the FY2018-2019 Budget, such line items increased and changed as follows, which monies to be expended for purposes authorized and approved by the Board of Supervisors of the County of Prince George:

<u>FUND/ORGANIZATION</u>	<u>AMOUNT</u>
<u>Appropriation:</u>	
<u>Revenue</u>	
0540-30-000-0000-333810 School Nutrition Food Program Funds	\$208,652
TOTAL:	\$208,652
 <u>Expenditures</u>	
0540-06-205-6012-65100-000-900-000-46002 Café Food Supplies	\$168,652
0540-06-205-6012-65100-000-900-000-46014 Café Other Operating Supplies	\$ 40,000
TOTAL:	\$208,652

A Copy Teste:

Percy C. Ashcraft
County Administrator