

## SCHOOL NUTRITION FUND

### **HOW IS IT FUNDED?**

This fund is completely self-supportive with fees from sales as well as state and federal subsidies. It receives no financial assistance from any other District fund.

*The COVID-19 pandemic in 2020 resulted in a 15% shift in funding from other local sources to a [federal funding source call ESSER](#); it kept employees paid.*

### **HOW IS IT USED?**

Each day approximately 12,000 lunches and 3,500 breakfasts are provided for students with the nutrition necessary for healthy growth and intellectual development.



To enhance the ability of school districts to ensure that all student have access to good nutrition, the US Department of Agriculture introduced the Community Eligibility Provision (CEP).

21 of 31 CRCS D schools qualify for CEP status, these include:

Arthur, Cleveland, Garfield, Grant, Grant Wood, Harrison, Hiawatha, Hoover, Johnson, Kenwood, Nixon, Taylor, Van Buren, Wright, Franklin, Jefferson, McKinley, Roosevelt, Wilson, Metro, and Polk

CEP qualifying schools predominantly serve areas of high economic need and can serve breakfast and lunch at *no charge* to ALL students in that building. Schools are reimbursed using a formula based on the percentage of families already participating in other specific means-tested programs.

Eliminating the requirements to collect and process meal applications saves the District thousands in labor and other costs. In addition, bad debt due to negative student account balances has been eliminated and the stigma surrounding the free-reduced status for certain students is gone.

**CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT  
Financial Summary**

**SCHOOL NUTRITION FUND**

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget
<b>Revenues</b>					
<b>Local Sources</b>					
Investment Income	\$ 4,122	\$ 7,598	\$ 32,017	\$ 24,649	\$ 30,000
Daily Sales - Reimbursable	1,809,257	1,781,773	1,471,974	974,860	1,627,750
Daily Sales - Non-Reimbursable	704,428	649,451	651,697	453,689	676,600
Special Food Functions	328,990	374,379	316,112	228,381	300,000
Other Local Sources	62,810	71,992	50,654	34,588	52,500
<b>Total</b>	<b>2,909,607</b>	<b>2,885,193</b>	<b>2,522,454</b>	<b>1,716,168</b>	<b>2,686,850</b>
<b>State Sources</b>					
School Lunch Cash Assistance	\$ 49,453	\$ 50,451	\$ 51,257	\$ 52,890	\$ 50,000
School Breakfast Cash Assistance	17,011	18,101	20,280	22,367	16,650
<b>Total</b>	<b>66,464</b>	<b>68,552</b>	<b>71,537</b>	<b>75,258</b>	<b>66,650</b>
<b>Federal Sources</b>					
School Lunch Cash Assistance	\$ 3,937,360	\$ 4,117,097	\$ 4,577,635	\$ 3,399,578	\$ 4,600,000
School Breakfast Cash Assistance	1,084,121	1,162,248	1,368,003	\$ 1,038,771	\$ 1,400,000
Summer Food Service Program	56,938	150,571	138,010	\$ 98,084	\$ 75,000
Fruit and Vegetable Program	75,105	70,245	123,316	\$ 134,932	\$ 75,000
Food Distribution Program	378,252	473,325	536,140	\$ 678,449	\$ 603,000
Miscellaneous Federal/ESSER **	-	1,000	63,680	\$ 1,787,983	\$ -
<b>Total</b>	<b>5,531,776</b>	<b>5,974,486</b>	<b>6,806,784</b>	<b>7,137,796</b>	<b>6,753,000</b>
<b>Total Revenues</b>	<b>\$ 8,507,847</b>	<b>\$ 8,928,231</b>	<b>\$ 9,400,775</b>	<b>\$ 8,929,222</b>	<b>\$ 9,506,500</b>
<b>Expenses (By Object)</b>					
Salaries	\$ 3,340,324	\$ 3,394,651	\$ 3,529,854	\$ 3,639,768	\$ 3,694,364
Benefits	\$ 677,067	\$ 641,043	\$ 610,992	\$ 694,292	\$ 937,219
Purchased Service	\$ 16,675	\$ 15,996	\$ 16,112	\$ 20,513	\$ 24,000
Supplies	\$ 3,880,486	\$ 3,859,538	\$ 4,166,712	\$ 3,895,836	\$ 3,869,500
Property	\$ 94,604	\$ 104,317	\$ 112,478	\$ 116,803	\$ 237,500
Other	\$ 895	\$ 687	\$ 996	\$ 1,005	\$ 1,200
<b>Total Expenses</b>	<b>\$ 8,010,051</b>	<b>\$ 8,016,232</b>	<b>\$ 8,437,143</b>	<b>\$ 8,368,218</b>	<b>\$ 8,763,783</b>
<b>Excess of Revenues over Expenses</b>	<b>\$ 497,796</b>	<b>\$ 912,000</b>	<b>\$ 963,631</b>	<b>\$ 561,004</b>	<b>\$ 742,717</b>
<b>Other Financing Sources</b>					
Capital Contributions	\$ -	\$ 178,238	\$ -	\$ 10,193	\$ -
Operating Transfers in (out)	(524,086)	(533,207)	(573,950)	(364,569)	(595,000)
<b>Total Other Financing</b>	<b>\$ (524,086)</b>	<b>\$ (354,969)</b>	<b>\$ (573,950)</b>	<b>\$ (354,376)</b>	<b>\$ (595,000)</b>
<b>Beginning Fund Balance</b>	<b>760,208</b>	<b>733,918</b>	<b>1,290,948</b>	<b>1,680,630</b>	<b>1,887,258</b>
<b>Ending Fund Balance</b>	<b>\$ 733,918</b>	<b>\$ 1,290,948</b>	<b>\$ 1,680,630</b>	<b>\$ 1,887,258</b>	<b>\$ 2,034,975</b>
<b>Adjustment for GASB #68/71 Pension Liability</b>	<b>\$ 2,141,277</b>	<b>\$ 2,151,368</b>	<b>\$ 2,099,048</b>	<b>\$ 1,974,615</b>	<b>\$ 1,974,615</b>
<b>Adjusted Ending Fund Balance</b>	<b>\$ 2,875,195</b>	<b>\$ 3,442,316</b>	<b>\$ 3,779,678</b>	<b>\$ 3,861,873</b>	<b>\$ 4,009,590</b>

\*\* During COVID-19 school closure, student meals were funded by ESSER.

**School Nutrition Fund Balance Trend**

