

SAN DIEGO ISD
SFA Name

066-902
County District Number/
Program (TX) Number

2018-2019 TDA CONTRACT RENEWAL CHECKLIST
School Food Authority Renewal of Food Service
Management Company Contract

This checklist must be completed and submitted to TDA for approval with the referenced items attached by April 30, 2018, for contract renewals for the 2018-19 school year. Contract renewals submitted after April 30, 2018, could require the School Food Authority (SFA) to return to a self-operated Food Service Program.

Please check each box for which information and/or documents have been provided.

- 1. Cover letter stating SFA's intent to renew its contract with the FSMC for the 2018-19 school year.
- 2. Contract Renewal Agreement. (Please check boxes where applicable.)
 - A. Methodologies for Fee Increases

Fee increases, including Allocated Charges, must be linked to the Consumer Price Index ("CPI"). A methodology and calculation must be provided for each fee increase to reflect the percentage of increase in the CPI. Please check each box below which applies to your SFA.

- Administrative Fee Increase/Methodology Attached

Current Administrative Fee \$ 0.1066
Proposed Administrative Fee \$ 0.1093

- Management Fee Increase/Methodology Attached

Current Management Fee \$ 0.0320
Proposed Management Fee \$ 0.0328

- Fixed Meal-Rate Increase/Methodology Attached

- School Breakfast Program

Current Fee \$ _____
Proposed Fee \$ _____

- National School Lunch Program

Current Fee \$ _____
Proposed Fee \$ _____

TDA CONTRACT RENEWAL CHECKLIST

Page 2 of 3

Afterschool Care Program

Current Fee \$ _____

Proposed Fee \$ _____

Allocated Charge Increase/Methodology Must Be Attached For Each Allocated Charge Being Increased.

No Fee Increase

B. Regulatory Changes

SFA must ensure that any changes in regulatory requirements are addressed by amendment to the contract. Please check box above if SFA included any regulatory changes in renewal agreement.

C. Contract term

The term of any contract renewal must coincide with the upcoming school calendar year. Please review SFA's original contract to determine the correct number of renewals permitted after this renewal.

D. Guaranty

Changes to the Guaranty, such as additions to the terms, are not permitted. Guaranty dollar amount changes may not be material changes, i.e. more than \$100,000.

3. Food Service Budget

A Food Service Budget must be completed in the format provided by this office in the Renewal Packet with all line items addressed. Allocated Charges to the SFA must be addressed separately as individual line items.

2017-18 Food Service Budget

Auditable Food Service Budget from the school year ending June 2015

2018-19 Food Service Budget

Projected Food Service Budget for the upcoming school year

4. List of Schools Served

Provide a list of schools served by the FSMC and a list of any schools added or deleted from the original contract and subsequent renewals.

TDA CONTRACT RENEWAL CHECKLIST

Page 3 of 3

5. Certifications

Provide the following signed certifications:

Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion-Lower Tier Covered Transactions

Exhibit J - Anti-Collusion Affidavit

Exhibit K - Certification regarding Lobbying, Disclosure of Lobbying Activities and Instructions

7. District Employee to Contact

Provide the following information for the individual at the SFA responsible for answering questions and correspondence concerning its food service operation:

Name & Job Title Angelica Smithwick
Director of Finance

Telephone Number 361-279-3382 ext.2229

Fax Number 361-279-1831

Email Address asmithwick@sdisd.us

REQUEST FOR PROPOSAL AND CONTRACT NO. 1 BETWEEN SAN DIEGO ISD AND ARAMARK
EDUCATIONAL SERVICES, LLC
THIRD AMENDMENT

This Request for Proposal and Contract Amendment (Amendment) is made in consideration of the mutual covenants and Agreements contained herein by and between San Diego Independent School District, as School Food Authority (SFA), and Aramark Educational Services, LLC, Food Service Management Company (FSMC and/or Offeror), to amend the Request for Proposal and Contract No. 1 (Contract) that was executed by SFA and FSMC and effective on July 1, 2015.

The Contract is amended as follows:

1. "1. Duration of Contract. Unless it is terminated in accordance with Section III, paragraph L, this Contract is valid for the 2018-2019 school year. The Contract and this Amendment is for a one year period beginning July 1, 2018, and shall terminate on June 30, 2019 and may be renewed for one additional one-year terms upon mutual agreement between the SFA and FSMC."

2. Section II, E of the Contract, entitled "Proposal Submission and Award," Bonding Requirements, is hereby amended by deleting all bid bond, performance bond, and payment bond requirements previously in effect as provided in *SP 35-2016, Bonding Requirements for Food Service Management Companies and Other Subcontractors* (May 5, 2016). Except for the specific bonding requirements applicable to CACFP (Child and Adult Care Food Program) and SFSP (Summer Food Service Program), as set forth in federal regulations applicable to CACFP and SFSP only, no bonding is required under this Contract. The attached revised budget is incorporated into this Contract and Amendment and reflects budget changes, if any, resulting from the removal of bonding requirements

3. Section C. of the Contract, **Food Service**, paragraph 5 is amended as follows: the current language of the Contract is deleted and replaced with the sentence, "FSMC shall provide meals that meet the standard meal pattern set by USDA."

4. Exhibit B of the Contract, **Program Menu Cycles**, shall be amended in order that all menus and foods meet the latest USDA dietary guidelines.

5. The Contract is hereby amended by adding a new Paragraph 19, at page 24, Subsection G, entitled "Employees," as follows:

"19. Both SFA and FSMC shall ensure that their employees adhere to the professional standards and continuing education training requirements as required by federal regulations, codified at 7 CFR Part 210.30, throughout the term and all renewals of this Contract. School food authorities that operate the National School Lunch Program, or the School Breakfast Program (7 CFR Part 220), must establish and implement professional standards for school nutrition program directors, managers, and staff, as defined in 7 CFR Part 210.2. Both SFA and FSMC shall establish and implement the foregoing standards and requirements for their school nutrition program employees under this Contract."

6. The Contract is hereby amended by adding the following new Paragraph 6, at page 37, Subsection K, entitled: "Books and Records," as follows:

"6. If this is a fixed-meal rate contract, SFA shall ensure that all revenues from the sale of nonprogram foods accrues to the non-profit school food service account and that revenues available to support the production of reimbursable school meals does not subsidize the sale of nonprogram foods. For fixed-meal rate contracts, FSMC shall annually provide to SFA information on food costs and revenues and such information must include food costs for reimbursable meals, food costs for nonprogram foods, revenues from nonprogram foods, and total revenues. Nonprogram foods may include but are not necessarily limited to: a la carte; catered foods; vending machine foods; and student stores operated and any other sales generated through the nonprofit school food service account not already described herein. The foregoing information shall be utilized to determine compliance with revenue from nonprogram foods found at 7 CFR Part 210.14(f). FSMC shall also provide to SFA, upon request, historical information on the type and value of nonprogram foods and meals to be offered, such as catered foods. FSMC shall be responsible for providing SFA with, and calculating, nonprogram food costs and program revenues for determining compliance with 7 CFR Part 210.14(f), as provided in SP 20-2016, *Nonprofit School Food Service Account Nonprogram Food Revenue Requirements* (Dec. 23, 2015)."

7. Section III.J.4.b(3), Financial Terms. The amount of General and Administrative Expense Fee [Per Meal/Meal Equivalent] is deleted and replaced with the following: \$0.1093.

8. Section III.J.4.b(4), Financial Terms. The amount of Management Fee [Per Meal/Meal Equivalent] is deleted and replaced with the following: \$0.0328.

9. Exhibit C, Food Service Budget, is deleted in its entirety and replaced with Exhibit C, Food Service Budget for the 2018-2019 School Year attached hereto.

10. Exhibit F, Methodology for Allocated Costs, is deleted in its entirety and replaced with Exhibit F, Methodology for Allocated Costs, attached hereto.

11. Exhibit I, Schedule of Terms for FSMC Guaranty, is deleted in its entirety and replaced with Exhibit I, Schedule of Terms for FSMC Guaranty attached hereto.

12. All other terms of this Contract executed by SFA and FSMC remain the same.

13. This Amendment is only valid for the 2018-2019 school year. This Amendment shall terminate on June 30, 2019. The Contract may be renewed upon expiration of this Amendment if the Texas Department of Agriculture (TDA) determines there are no material changes in the nutrition standards and meal requirements in the Contract compared to those required by the April 25, 2016 Final Rule titled *Child and Adult Care Food Program: Meal Pattern Revisions Related to the Healthy, Hunger-Free Kids Act of 2010*, 81 FR 24348 (Final Rule). If TDA determines that there are material changes between the nutrition standards and meal requirements in the Contract compared to those required by the Final Rule, the Contract will have to be rebid effective July 1, 2018.

This Amendment is executed by the Parties in their capacities as stated below. All parties represent and warrant that the persons signing this Amendment are authorized to bind the respective parties.

AGREEMENT

Offeror certifies that the FSMC shall operate in accordance with all applicable state and federal regulations.

Offeror certifies that all terms and conditions within the Proposal shall be considered a part of this Contract as if incorporated therein.

This First Amendment to the Contract shall be in effect for one year and may be renewed by mutual agreement with another Amendment for three additional one-year periods.

IN WITNESS WHEREOF, the parties hereto have caused this Contract to be signed by their duly authorized representatives.

ATTEST:

SCHOOL FOOD AUTHORITY:

San Diego ISD
Name of SFA

Signature of Authorized Representative

Dr. Samuel Bueno
Typed Name of Authorized Representative

Superintendent of Schools
Title

Date Signed

ATTEST:

FOOD SERVICE MANAGEMENT COMPANY:

Aramark Educational Services, LLC
Name of FSMC

Signature of Authorized Representative

Typed Name of Authorized Representative

Jennifer Marr
Title

Regional Vice President
Date Signed

Unit Name: San Diego ISD

Methodology for Calculation of Increase in
Management Fee and General and Administrative Expense

Aramark has utilized the following methodology in calculating the increase in its Management Fee and General and Administrative Expense for the 2018-2019 school year.

Aramark's General and Administrative Expense and Management Fee were increased by a percentage equivalent to the percentage change in (CPI - U) Food Away From Home – All Urban ("CPI") from December 2016 to December 2017 as published by the U.S. Department of Labor, Bureau of Labor Statistics.

CPI-U Food Away From Home – All Urban

Index, December 2016	265.104
Index, December 2017	271.811
Increase	6.707
% Increase	2.5%

	SY17/18				SY 18/19
General and Administrative Exp Per Meal	\$0.1066	X	1.025	=	\$0.1093
Management Fee Per Meal	\$0.0320	X	1.025	=	\$0.0328

Exhibit C

FOOD SERVICE BUDGET - COST-REIMBURSABLE

**San Diego ISD
School Food Authority
School Year 2017-2018**

Revenues:

Cash Sales:

Student Breakfast Sales	_____
Student Lunch Sales	_____
Student Snack Sales	_____
Student a la carte Sales	\$ 33,075
Adult Sales	\$ 22,925
Catering Sales	_____
Interest Income	_____
Concession Sales	_____
Vended Meal Sales	_____
Total Cash	\$ 56,000

State and Federal Reimbursement/Funding

National School Lunch Program	\$ 669,853
School Breakfast Program	\$ 181,107
Afterschool Care Program	_____
Evening Meals/ CACFP	\$ 32,205
Seamless Summer Option	_____
State Matching Fund	\$ 6,000
Commodities Received	\$ 47,348
Other Funding	_____
Total Reimbursements	\$ 936,513

Total Revenues = All Cash Sales + All Reimbursements **\$ 992,513**

Expenses:

Gross Food Costs	\$ 356,106
Food Delivery Costs	_____
Commodities Used	\$ 47,348
Commodity Delivery	_____
Commodity Processing	_____
Total Food Costs	\$ 403,454

Labor Costs			
FSMC Salaried Employees	FTE	10	PTE
Base Gross Salary	0	\$	56,311
Educational Assistance			
Incentive Payments			
Bonus			
Merit Increase			
Retirement / IRA			
401K, 403(b)(7)			
Fringe Benefits		\$	16,234
Payroll Taxes		\$	7,038
FSMC Hourly Staff	FTE		PTE
Gross Salaries		\$	241,794
Fringe Benefits		\$	34,995
Payroll Taxes		\$	26,480
SFA Hourly Staff	FTE		PTE
Gross Salaries		\$	27,000
Fringe Benefits			
Payroll Taxes			
Other Payroll Costs (FSMC)			
Worker's Comp.			
Other			
Other Payroll Costs (District)			
Worker's Comp.			
Other			
Total Labor Costs		\$	409,851
FSMC Fees			
Administrative Fee Costs		\$	34,713
Management Fee Costs		\$	10,429
Total Fees		\$	45,142

FSMC Direct Costs – Subcategory Examples

Paper & Disposable Goods	\$ 34,226
Replacements / Smallwares	\$ 1,647
Contracted Labor – Specify	
Auto Expenses	
Insurance Expense	\$ 13,205
Telephone	\$ 630
Office Supplies	\$ 1,500
Postage	
Bank Deposit Services	
Uniforms & Laundry	\$ 2,250
Other Delivery & Freight/NonFood	\$ 2,826
Advertising, Promotions & Menus	\$ 1,122
Marketing/Franchise & Decor	
Equipment	\$ 26,271
Licenses	
Employee Travel	\$ 2,292
Security background check	\$ 156
Miscellaneous - Specify	\$ 5,184
Total FSMC Direct Costs	\$ 91,309
Total District Direct Costs	\$ 46,809
Total Direct Costs	\$ 138,118

FSMC Indirect Costs – Subcategory Examples would include:

FSMC Charges	
a. Technology Allocations	\$ 7,296
b. Other Allocated Charges	\$ 2,925
Insurance Alloc Charge (Ex. WC)	
Other Allocated Charges	
Franchise Charges	
Trademark Charges	
Other Indirect Cost Categories	
Total FSMC Indirect Costs	\$ 10,221
Total Discounts, Rebates, Applicable Credits, allowances or incentives from FSMC Suppliers credited to SFA	\$ (51,948)

Total Expenses	\$ 954,838
Surplus / Subsidy = Total Revenues – Total Expenses	\$ 37,675
FSMC Guaranteed Return	\$ 37,675
FSMC Guaranteed Break Even	\$ -
FSMC Guaranteed Subsidy	\$ -

SFA Employee Responsible for submission of this budget data:

Name: Angelica Smithwick
Telephone: 361-279-3382 ext. 2229

FSMC Employee responsible for submission for this budget data:

Name: Patricia Perales
Telephone: 361-396-9038

Exhibit C

FOOD SERVICE BUDGET - COST-REIMBURSABLE

San Diego ISD
School Food Authority
School Year **2018/2019**

Revenues:

Cash Sales:

Student Breakfast Sales	\$ -
Student Lunch Sales	\$ -
Student Snack Sales	\$ -
Student a la carte Sales	\$ 29,616
Adult Sales	\$ 22,925
Catering Sales	\$ -
Interest Income	\$ -
Concession Sales	\$ -
Vended Meal Sales	\$ -
Total Cash	\$ 52,541

State and Federal Reimbursement/Funding

National School Lunch Program	\$ 681,084
School Breakfast Program	\$ 191,330
Afterschool Care Program	\$ -
Summer Food Service Program	\$ -
CACFP Program	\$ 71,136
Seamless Summer Option	\$ 6,000
State Matching Fund	\$ -
Commodities Received	\$ 47,348
Other Funding	\$ -
Total Reimbursements	\$ 996,898

Total Revenues = All Cash Sales + All Reimbursements

\$ 1,049,439

Expenses:

Gross Food Costs	\$ 361,094
Food Delivery Costs	\$ -
Commodities Used	\$ 47,348
Commodity Delivery	\$ -
Commodity Processing	\$ -
Total Food Costs	\$ 408,442

Labor Costs			
FSMC Salaried Employees	FTE	0.0	PTE
Base Gross Salary		<u>\$</u>	<u>57,437</u>
Educational Assistance		<u>\$</u>	<u>-</u>
Incentive Payments		<u>\$</u>	<u>-</u>
Bonus		<u>\$</u>	<u>5,744</u>
Merit Increase		<u>\$</u>	<u>-</u>
Retirement / IRA		<u>\$</u>	<u>-</u>
401K, 403(b)(7)		<u>\$</u>	<u>-</u>
Fringe Benefits		<u>\$</u>	<u>22,975</u>
Payroll Taxes		<u>\$</u>	<u>5,744</u>
FSMC Hourly Staff	FTE	0.0	PTE
Gross Salaries		<u>\$</u>	<u>246,630</u>
Fringe Benefits		<u>\$</u>	<u>35,695</u>
Payroll Taxes		<u>\$</u>	<u>27,010</u>
SFA Hourly Staff	FTE	0.0	PTE
Gross Salaries		<u>\$</u>	<u>27,000</u>
Fringe Benefits		<u>\$</u>	<u>-</u>
Payroll Taxes		<u>\$</u>	<u>-</u>
Other Payroll Costs (FSMC)			
Worker's Comp		<u>\$</u>	<u>-</u>
Other		<u>\$</u>	<u>-</u>
Other Payroll Costs (District)			
Worker's Comp		<u>\$</u>	<u>-</u>
Other		<u>\$</u>	<u>-</u>
Total Labor Costs		<u>\$</u>	<u>428,234</u>
FSMC Fees			
Administrative Fee Costs		<u>\$</u>	<u>37,160</u>
Management Fee Costs		<u>\$</u>	<u>11,155</u>
Total Fees		<u>\$</u>	<u>48,315</u>

FSMC Direct Costs – Subcategory Examples

Paper & Disposable Goods	\$ 46,949
Delivery Expense	\$ 2,897
Shipping	\$ -
Direct Expense, Other	\$ -
Insurance	\$ 13,535
Professional Services	\$ -
Smallwares & Replacements	\$ 1,688
Office Supplies	\$ 1,538
Supplies- Cleaning	\$ -
Supplies - Café	\$ 26,928
Travel Expense	\$ -
Print Expense	\$ 1,150
Telephone	\$ 646
Uniforms	\$ 3,500
Licenses	\$ -
Employee Travel	\$ 2,349
Security background check	\$ 160
Miscellaneous - Specify	\$ 5,314
Total FSMC Direct Costs	\$ 106,653
Total District Direct Costs	\$ 47,979
Total Direct Costs	\$ 154,632

FSMC Indirect Costs – Subcategory Examples would include:

FSMC Charges	
a Technology Allocations	\$ 7,478
b Other Allocated Charges	\$ 2,998
Insurance Alloc Charge (Ex. WC)	\$ -
Other Allocated Charges	\$ -
Franchise Charges	\$ -
Trademark Charges	\$ -
Other Indirect Cost Categories	\$ -
Total FSMC Indirect Costs	\$ 10,477
Total Discounts, Rebates, Applicable Credits, allowances or incentives from FSMC Suppliers credited to SFA	\$ (40,844)

Total Expenses	\$ 1,009,255
Surplus / Subsidy = Total Revenues – Total Expenses	\$ 40,184
FSMC Guaranteed Return	\$ 40,184
FSMC Guaranteed Break Even	\$ -
FSMC Guaranteed Subsidy	\$ -

SFA Employee Responsible for submission of this budget data:

Name: Angelica Smithwick
Telephone: 361-279-3382 ext. 2229

FSMC Employee responsible for submission for this budget data:

Name: Patricia Perales
Telephone: 361-396-9038

Aramark Education K-12 Methodology to Calculate General Insurance Charge

The methodology to calculate the General Insurance charge to Aramark Education K-12 clients is as follows:

- 1) All insurance premiums and most other insurance costs originate at the Aramark corporate level and are allocated down to the two domestic business groups in the corporation, Food and Support Services and Uniform and Career Apparel. Food and Support Services (“FSS”) is charged based on the total losses of FSS as a percentage of Aramark’s total losses in prior years. These costs would include:
 - a) Risk insurance premiums and estimated self insured retention (workers compensation, general liability & automobile liability)
 - b) Environmental insurance premiums
 - c) Employment practice insurance premiums
 - d) Professional services liability insurance premiums
 - e) Excess liability insurance (umbrella) premiums
 - f) Brokers administration costs for risk insurance programs
 - g) Claims administration costs for risk insurance programs
 - h) Aramark Corporate Risk Management Department costs, including the Safety and Claims Management Departments
 - i) Database and third party administration costs
 - j) Aramark Corporate financing costs

- 2) Insurance costs are then charged to each line of business, including Education K-12, based on two factors:
 - a) Sixty percent of the costs (excluding costs that pertain to overhead employees – which are estimated at 0.35% of salaries for those employees) are charged to each line of business in FSS based on “Loss Experience”. Loss Experience is the average of estimated incurred and paid losses for the three most recent fiscal years valued at March of the following year, with individual claims capped at \$2,000,000. Each line of business is charged 60% of the costs based on their share of the Loss Experience in relation to total FSS.

 - b) Forty percent of the costs (excluding the costs that pertain to the overhead employees) are charged based on “Exposure”. Exposure is defined as payroll dollars since approximately 75% of the paid losses are for workers compensation claims. Each line of business is charged 40% of the costs based on their estimated total payroll in relation to the total payroll of FSS.

- 3) In addition to the insurance costs charged to FSS from Corporate, the cost of Monopolistic State premiums and self insured retention are included. This insurance covers workers compensation, which is not covered under the corporate policy, but is covered by state administered programs for Washington, Wyoming, North Dakota, Puerto Rico and Ohio. These costs are aggregated at the FSS level, and are charged to each line of business based on their share of the Loss Experience in relation to total FSS, as defined above.

4) The total costs for insurance programs, which exceed \$6M in fiscal 2017 are broken down into three areas:

a) Overhead employees are charged a flat 0.35% of payroll, reflecting the relatively low exposure and loss experience.

b) Contracts in Monopolistic States do not get charged anything for Aramark's worker's compensation insurance premiums, rather, they are charged based on the individual state insurance charges.

c) Contracts in non-Monopolistic States are charged a rate of 4.425% for the 2018-2019 school year that is calculated as the percentage of Aramark Education K-12 payroll expense needed to cover the insurance premiums and others anticipated costs allocated to Education K-12 by Aramark Corporate. This rate can vary from year to year depending on fluctuations in "Loss Experience", "Exposure", Administrative Costs, and Risk Management Costs, as discussed above. As such, Aramark Education K-12 will review this rate each year, and adjust, if necessary, in accordance with this methodology.

5) This methodology is used each year to develop the General Insurance Charge. The actual costs incurred are reviewed at the end of every fiscal year and adjusted (if needed) to assure the General Insurance Charge is accurate and reflects only actual costs. A reconciliation of the General Insurance Charge allocated to each client's program is completed at the end of each Aramark fiscal year and, if there is a material difference in the General Insurance Charge and actual costs incurred, an adjustment will be made to the client (contract) year in question.

Aramark Education K-12

Methodology to Determine Charge for Fringe Benefits & Human Resource Services

The methodology to determine the Charge for Fringe Benefits & Human Resources Services for Aramark Education K-12 is as follows:

- 1) The costs charged to clients in Education K-12 can be grouped into three cost categories as follows:
 - a) Benefit costs for all salaried employees at the unit level, which includes group medical and dental, disability and life insurance, and retirement benefits. The benefit costs are estimated for the upcoming year based on past year's experience. Prior year's benefits as a percentage of salaries and wages for the unit salaried employees is developed and applied to the estimate of salaries and wages of unit salaried employees for the upcoming year.
 - b) A budget is set at each region and division levels to cover training programs including direct tuition charges incurred for outside training, training program development costs, training materials costs, and costs incurred in connection with training provided to front line personnel, Directors and hourly staff. This budget also covers the cost of a replacement manager for Directors on extended sick leave, and costs for new manager trainees. The budget for each region is based on past year's experience and the number of salaried employees in each region.
 - c) A budget is established for costs incurred in connection with providing human resource support to Aramark's front line personnel. Some examples of these costs include: costs incurred to ensure compliance with EEO and other employment laws, costs incurred at the District, Regional and Corporate levels to direct and oversee personnel decisions, industrial relations costs, and costs incurred to recruit front line personnel. Also included in this budget are costs incurred by management at the Corporate, Food & Support Services, Division, Region and District levels to support all training and benefit programs provided to front line personnel (Directors and hourly staff).
- 2) The total of all the above costs is divided by the estimated wages of all salaried employees at the unit level to arrive at an effective Charge for Fringe Benefits and Human Resources Services rate for the 2018-2019 school year of 40%. This rate will be reviewed each year and adjusted in accordance with this methodology each year, if necessary.
- 3) This methodology is used each year to develop the Charge for Fringe Benefits and Human Resources Services. Each year the costs are reviewed and adjusted (if needed) to assure they are based on actual cost. In addition, a reconciliation will be done annually and if there is a material difference in the Charge for Fringe Benefits and Human Resources Services amount and actual costs incurred an adjustment will be made to the client (contract) year in question.

**Aramark Education K-12
Methodology to Calculate Information Technology System Charge**

Aramark provides its clients with an information technology system ("IT System") necessary for the operation of school district's food service program. The cost of the IT System is reflected in a charge to each school district. The methodology to calculate the IT System charge to Education K-12 clients is as follows:

The costs are allocated to the Aramark business units within Food and Support Services, including Education K-12, using a method that reasonably and fairly approximates the number of users in each business unit. This method is based on the number of exempt employees in a business unit.

The majority of the costs in the IT System charge relate to the Oracle enterprise reporting system, communications systems needed to access applications nationwide, the toll-free IT Service Center, and a corporate Intranet that provides field units with all of Aramark's knowledge resources. Specifically, these costs include the purchase of the new servers and licenses, development and installation of the systems, development of the new communication systems, purchases of other software, and training costs for the new systems. The total costs for Education K-12 are then allocated to each school district. School districts are charged \$3,108 per year.

In addition, each school district is charged \$4,188 per year for the support provided to Education K-12 by the Aramark Information Technology (IT) department. Aramark IT provides training, applications development and help desk support services for systems utilized by Education K-12, including:

- Global Field Financials (GFF) Food Service Accounting System
- Education K-12 Intranet sites and services
- Point of Sale Systems Consulting
- Food Production System and Inventory System (PRIMA)

The rates above will be reviewed each year and adjusted in accordance with this methodology each year, if necessary.

This methodology is used each year to develop the IT System Charge. Each year, the costs are reviewed and adjusted (if needed) to assure that they are based on actual cost. In addition, a reconciliation will be performed annually and if there is a material difference in the IT System Charge amount and actual costs incurred, an adjustment will be made to the client (contract) year in question.

Exhibit I

SCHEDULE OF TERMS FOR FSMC GUARANTY

- A. **Projected Food Service Budget Surplus:** FSMC estimates that the projected surplus for the Current Year shall be at least \$40,184 (the "Projected Surplus") for those items of revenue and expense set forth in the mutually agreed upon budget attached hereto as Exhibit C (the "Food Service Budget").
- B. **FSMC Reimbursement:** FSMC agrees to reimburse SFA for the amount, if any, by which SFA's Surplus is less than the Projected Surplus for the Current Year ("SFA's Shortfall") up to the amount of \$40,184. SFA shall be responsible for the balance of the SFA's Shortfall. As used herein, the term "SFA's Surplus" shall mean the amount, if any, by which SFA's actual Gross Receipts for the Current Year exceed SFA's actual Total Food Service Costs for the Current Year.
- C. **Reimbursement Conditions and Assumptions:** The FSMC's obligation to reimburse SFA in accordance with Article 28.D.2., above, shall remain in effect only during the Current Year and is contingent upon the following conditions and assumptions remaining in effect for the Current Year:
1. Reimbursement rates for Food Service Program meals shall increase by percentages at least equal to the percentage increases experienced in the prior school year.
 2. The value of government donated commodities received shall not be less than the value of government donated commodities received during the prior school year.
 3. The mix and quantity of government donated commodities shall not change from the mix and quantity received the prior school year so as to increase actual food costs over the level of projected food cost set forth in Exhibit C.
 4. The District shall not require Aramark to purchase processed commodities for a total price (including all applicable costs and fees) that exceeds the then-current market price for a comparable commercial item.
 5. There shall be at least one hundred and seventy-two (172) full service days where breakfast is served for the Current Year.
 6. There shall be at least one hundred and seventy-two (172) full service days where lunch is served for the Current Year.
 7. The average daily student attendance for the Current Year shall be at least one thousand two hundred and ninety-Four (1,294).

8. The cost of wages, salary, and fringe benefits for the food service operations employees or the number of such employees shall not exceed such levels as set forth in Exhibit C. Aramark's reimbursement obligation is based on the Federal and State minimum wage laws and health care benefit rates, laws, and regulations including, without limitation, any prevailing wage rates and laws, in effect as of January 1, 2014. Should the minimum wage or health and welfare benefit rates be increased above the January 1, 2014 level pursuant to any Federal, State or local law or regulation, or should Aramark's costs increase due to causes beyond ARAMARK's control, Aramark's reimbursement obligation shall automatically be adjusted to cover increased costs resulting directly or indirectly from such increase.
9. The actual costs charged to the Food Service Enterprise Account by the District shall not exceed the projected operating expenses as set forth in Exhibit C, attached hereto and made a part hereof.
10. Food costs during the Current Year shall not increase by an amount great than (2%) Percent. Food costs will be measured by the greater of the (a) yearly percentage change in the Consumer Price Index, All Urban Consumers, U.S. City Average, Food Away From Home Index ("CPI-FAH"), published by the U.S. Department of Labor and (b) the yearly percentage change in the Market Basket of Products (as defined below) which approximate the products served pursuant to this Agreement (the "District Menu"). The period for determining CPI-FAH and Market Basket of Products increases shall be June of the immediately preceding year to June of the Current Year. The "Market Basket of Products" represents categories or types of products that are generally used in the District Menu. Such products are classified into the following six categories of food items (each, a "Menu Category"): beverage; baked goods; produce; dairy; meat; and grocery items (composed of the food items in the menu that are not otherwise included in one of the preceding categories). Each Menu Category will be ascribed a percentage (the "Category Weighting") representing the proportion of the District Menu that such Menu Category approximately represents based on purchasing levels during the Current Year. Each Category Weighting will then be multiplied by the percentage change in the corresponding Bureau of Labor Statistics category compiled by the U.S. Department of Labor, and the results of each such calculation will be added together to arrive at the overall percentage change which will represent the Market Basket of Products.
11. District and its representatives, including, but not limited to, the District liaison, school principals, teachers and District employees shall fully cooperate with Aramark and its representatives in the implementation of the Food Service Program and any mutually agreed upon modifications to the Food Service Program.
12. District shall fully cooperate with Aramark to limit the expansion of competitive food sales in order to maximize the Gross Receipts and other non-cash sales of the Food Service Program.
13. The ratio of students eligible to receive free and reduced price meals as compared to total student enrollment shall not decrease from those provided in the District's request for proposals.
14. The District shall not reduce in scope or eliminate any of the federally supported food programs offered to students as provided for in the District's request for proposals or as

offered to students during the immediately preceding contract year. Additionally, the District shall not take any action that reduces the number of students eligible to participate in any federally supported food program as compared to the number of students eligible to participate in such programs as provided for in the District's request for proposals or during the immediately preceding contract year.

15. District shall receive the additional six cents (\$0.06) per meal reimbursement for each lunch meal served authorized by the Healthy Hunger-Free Kids Act of 2010. In order to obtain this additional six cents (\$0.06) per lunch meal served, District shall successfully implement the requirements of the USDA Final Rule regarding nutrition standards and menu planning, published on January 26, 2012 (7 C.F.R. Parts 210 and 220).
16. Should the District require in writing that Aramark take an action which causes the cost of wages, salary, and/or fringe benefits for Aramark's food service employees to exceed the levels set forth in Exhibit B, Aramark's obligation shall automatically be adjusted to cover increased labor costs resulting directly from such action.
17. Catering will be billed to the District at mutually agreed upon rates plus food cost.
18. Aramark's access to kitchen equipment will not be reduced or limited or altered in a way which would materially interfere with or decrease the Gross Receipts of the Food Service Program.
19. The District shall not allow students to leave campus for meal periods or receive delivery of commercial foods on campus during meal periods except as already allowed at the time of the submission of Aramark's proposal.
20. The District shall not block schedule during lunch periods not already so scheduled at the time of the submission of Aramark's proposal.
21. The value of District's opening inventory of usable commodities shall be no less than \$98,411. Usable commodities means commodities which are not out of condition and which are usable in the food service management company's menus given any state, federal and/or District food specifications and nutrition and wellness requirements.
22. Meal periods shall meet the following minimum requirements

	Number of Meal Periods	Length of Meal Periods
Elementary Schools	5	30 min.
Middle/Junior High Schools	3	30 min.
High School	2	30 min.

23. The District shall not engage in or expand any purchasing program not already in place at the time of the submission of Aramark's proposal.

24. District and/or any facility affiliated with District shall neither hire any supervisory employee of Aramark, nor permit any supervisory employee of Aramark to be employed on District's premises or on the premises of any facility affiliated with District during the Current Year or for a period of 12 months subsequent to the Current Year (unless such employees were formerly employees of District) whether as an individual or as owner, partner, majority stockholder, director, officer or employee of a food service provider. For the purpose of this provision, "supervisory employees" shall be defined as those persons who have directly or indirectly performed management or professional services on District's premises at any time during the Current Year or the 12-month period immediately preceding the Current Year.
25. The Evening Meal Program (CACFP) will begin at the start of school and stay in place the entire School Year of 2018/2019.

In the event any of the foregoing conditions or assumptions is not met during the Current Year, Aramark's reimbursement obligation shall be reduced by the amount of any increase in District's Total Food Service Costs or any reduction in Gross Receipts which is attributable to the changes in such conditions or assumptions. Furthermore, if during the Current Year District requests a significant change in any phase of the Food Service Program that results in a decrease in Gross Receipts or an increase in Total Food Service Costs from the amounts set forth in the Food Service Budget, Aramark shall advise District of its estimate of the increase in the Total Food Service Costs or decrease in Gross Receipts attributable to such requested change. Any budget, including the Food Service Budget, agreed to by Aramark and District shall be adjusted to reflect such estimated increase in Total Food Service Costs or decrease in Gross Receipts.

CERTIFICATION
REGARDING DEBARMENT, SUSPENSION, INELIGIBILITY AND VOLUNTARY
EXCLUSION FOR COVERED CONTRACTS

DEFINITIONS

Covered Contracts/Subcontract

(1) Any nonprocurement transaction which involves federal funds (regardless of amount), including such arrangements as a sub-grant, for example, between TDA and another entity or the Contracting Entity and another entity.

(2) Any procurement contract for goods or services between a participant and a person, regardless of type, expected to equal or exceed the federal procurement small purchase threshold fixed at 10 U.S.C. 2304(g) and 41 U.S.C. 3305 (currently \$50,000) under a grant or sub-grant.

(3) Any procurement contract for goods or services between a participant and a person under a covered grant, sub-grant, contract or subcontract, regardless of amount, under which that person will have a critical influence on or substantive control over that covered transaction, including

- a. Consultant.
- b. Principal investigators.
- c. Providers of audit services required by the TDA or federal funding source.
- d. Researchers.

Debarment - An action taken by a debarring official in accordance with 2 CFR Part 417, 48 CFR Part 1, or equivalent federal regulations, to exclude a person from participating in covered contracts. A person so excluded is "debarred".

Grant - An award of financial assistance, including cooperative agreements, or contracts or subcontracts for goods or services entered into to carry out an award of financial assistance. A grant may be in the form of money, or property in lieu of money, to an eligible grantee, sub-grantee or sub-recipient.

Ineligible - a person that is prohibited from entering into a covered contract or subcontract because of an exclusion or disqualification.

Participant - any person who submits a proposal for or who enters into a covered contract or subcontract, including an agent or representative of a participant.

Person - Any individual, corporation, partnership, association, unit of government, or legal entity, however organized.

Principal - An officer, director, owner, partner, principal investigator, or other person within a participant with management or supervisory responsibilities related to a covered transaction; or a consultant or other person, whether or not employed by the participant or paid with Federal funds, who— (i) is in a position to handle Federal funds, or (ii) is in a position to influence or control the use of those funds, or (iii) occupies a technical or professional position capable of substantially influencing the development or outcome of an activity required to perform the covered transaction.

Proposal - A solicited or unsolicited bid, application, request, invitation to consider or similar communication by or on behalf of a person seeking to receive a covered contract.

Suspension - An action taken by a suspending official in accordance with 2 CFR Part 471, 48 CFR Part 1, or equivalent federal regulations that immediately excludes a person from participating in covered contracts for a temporary period, pending completion of an investigation and any judicial or administrative proceedings that may ensue. A person so excluded is "suspended".

Voluntary exclusion - A status of nonparticipation or limited participation in a covered contract or subcontract assumed by a person under the terms of a settlement between the person and one or more agencies. Voluntary exclusion must have government wide effect.

Voluntarily excluded - The status of a person who has agreed to a voluntary exclusion.

CERTIFICATION
REGARDING DEBARMENT, SUSPENSION, INELIGIBILITY AND VOLUNTARY
EXCLUSION FOR COVERED CONTRACTS

Name of Business (Contractor) Aramark Educational Services, LLC	Vendor ID No. or Social Security No. 23-1354443
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(1) The prospective contractor certifies to the best of its knowledge and belief that it and its principals:

(a) Are not presently debarred, suspended, proposed for disbarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;

(b) Have not within a three-year period preceding this application been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State, or local) transaction or contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;

(c) Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State, or local) with commission of any of the offenses enumerated in paragraph (1)(b) of this certification; and

(d) Have not within a three-year period preceding this application had one or more public transactions (Federal, State, or local) terminated for cause or default.

(2) Where the prospective contractor is unable to certify to any of the statements in this certification, such prospective contractor shall attach an explanation to this proposal.

Signature of Contractor Representative

Jennifer Marr

Printed/Typed Name of
Contractor Representative

Date

Regional Vice President

Printed/Typed Title of
Contractor Representative

EXHIBIT B

ANTI-COLLUSION AFFIDAVIT

STATE OF _____)

COUNTY OF _____)

_____, of lawful age, being first sworn on oath say, that he/she is the agent authorized by the bidder to submit the attached bid. Affiant further states that the bidder has not been a party to any collusion among bidders in restraint of freedom of competition by agreement to bid at a fixed price or to refrain from bidding; or with any state official or employees to quantity, quality, or price in the prospective contract, or any other terms of said prospective official concerning exchange of money or other thing of value for special consideration in the letting of contract; that the bidder/contractor had not paid, given or donated, or agreed to pay, give or donate to any officer or employee either directly or indirectly in the procuring of the award of a contact pursuant to this bid.

Signed

Subscribed and sworn before me this ___ day of _____, 20__.

Notary Public (or Clerk or Judge) _____

My commission expires _____

PROCUREMENT

Certification Regarding Lobbying

Applicable to Grants, Sub-grants, Cooperative Agreements, And Contracts Exceeding \$100,000 in Federal funds. Contractors that apply or bid for such an award must file the required certification.

Submission of this certification is a prerequisite for making or entering into this transaction and is imposed by section 1352, Title 31, U.S. Code. This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

The undersigned certifies, to the best of his or her knowledge and belief, that:

- (1) No Federal appropriated funds have been paid or will be paid by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, an employee of a Member of Congress, or any Board Member, officer, or employee of [School] Independent School District in connection with the awarding of a Federal contract, the making of a Federal grant, the making of a Federal loan, the entering into a cooperative agreement, and the extension, continuation, renewal, amendment, or modification of a Federal contract, grant, loan, or cooperative agreement.
- (2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, an employee of a Member of Congress, or any Board Member, officer, or employee of [School] Independent School District in connection with this Federal grant or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying", in accordance with its instructions.
- (3) The undersigned shall require that the language of this certification be included in the award documents for all covered sub-awards exceeding \$100,000 in Federal funds at all appropriate tiers and that all sub-recipients shall certify and disclose accordingly.

Aramark Educational Services, LLC

1101 Market Street

Philadelphia, PA 19107

Name/Address of Organization

Jennifer Marr, Regional Vice President

Name/Title of Submitting Official

Signature

Date

NOT APPLICABLE

EXHIBIT C

PROCUREMENT

Disclosure of Lobbying Activities

*Complete this form to disclose lobbying activities pursuant to 31 U.S.C. 1352
(See next page for public burden disclosure)*

*Approved by OMB
0348-0046*

<p>1. Type of Federal Action:</p> <p><input type="checkbox"/> a. contract</p> <p><input type="checkbox"/> b. grant</p> <p><input type="checkbox"/> c. cooperative agreement</p> <p><input type="checkbox"/> d. loan</p> <p><input type="checkbox"/> e. loan guarantee</p> <p><input type="checkbox"/> f. loan insurance</p>	<p>2. Status of Federal Action:</p> <p><input type="checkbox"/> a. bid/offer/application</p> <p><input type="checkbox"/> b. initial award</p> <p><input type="checkbox"/> c. post-award</p>	<p>3. Report Type</p> <p><input type="checkbox"/> a. initial offering</p> <p><input type="checkbox"/> b. material change</p> <p>For Material Change Only</p> <p>Year _____ Quarter _____</p> <p>Date of last report _____</p>
<p>4. Name and Address of Reporting Entity:</p> <p><input type="checkbox"/> Prime <input type="checkbox"/> Sub-awardee</p> <p style="padding-left: 150px;">Tier _____, if known:</p> <p>Congressional District, if known: _____</p>	<p>5. If Reporting Entity in No. 4 is Sub-awardee, Enter Name & Address Of Prime:</p> <p>Congressional District, if known: _____</p>	
<p>6. Federal Department/Agency</p>	<p>7. Federal Program Name/Description</p> <p>CFDA Number, if applicable: _____</p>	
<p>8. Federal Action Number, if known: _____</p>	<p>9. Award Amount, if known:</p> <p>\$ _____</p>	
<p>10. a. Name and Address of Lobbying Entity (if individual, last name, first name, MI):</p> <p>(Attach continuation sheet(s) if necessary)</p>	<p>b. Individuals Performing Services (Incl. Address if different from No. 10a) (last name, first name, MI):</p>	
<p>11. Amount of Payment (check all that apply):</p> <p>\$ _____ Actual _____ Planned _____</p>	<p>13. Type of Payment (check all that apply):</p> <p><input type="checkbox"/> a. retainer</p> <p><input type="checkbox"/> b. one-time fee</p> <p><input type="checkbox"/> c. commission</p> <p><input type="checkbox"/> d. contingent fee</p> <p><input type="checkbox"/> e. deferred</p> <p><input type="checkbox"/> f. other, specify: _____</p>	
<p>12. Form of Payment (check all that apply):</p> <p><input type="checkbox"/> a. cash</p> <p><input type="checkbox"/> b. in-kind, specify nature _____ value _____</p>		
<p>14. Brief Description of Services Performed or to be Performed and Date(s) of Service, including officer(s), employee(s), or member(s) contacted for Payment Indicated in Item 11:</p> <p align="center">(Attach continuation sheet(s) if necessary)</p>		
<p>15. Continuation Sheet(s) attached <input type="checkbox"/> Yes <input type="checkbox"/> No</p>		
<p>16. Information requested through this form is authorized by article 31 U.S.C. section 1352. This disclosure of lobbying activities is a material representation of fact upon which reliance was placed by the tier above when this transaction was made or entered into. This disclosure is required pursuant to 31 U.S.C. 1352. This information will be reported to the Congress semi-annually and will be available for public inspection. Any person who fails to file the required disclosure shall be subject to civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.</p>		<p>Signature _____</p> <p>Print Name _____</p> <p>Title _____</p> <p>Telephone No _____ Date _____</p>
<p>Federal Use Only</p>		<p>Authorized for Local Reproduction of Standard Form - LLL</p>

PROCUREMENT**Instructions for Completion of SF-LLL, Disclosure of Lobbying Activities**

This disclosure form shall be completed by the reporting entity, whether sub-awardee or prime Federal recipient, at the initiation or receipt of a covered Federal action, or a material change to a previous filing, pursuant to title 31 U.S.C. section 1352. The filing of a form is required for each payment or agreement to make payment to any lobbying entity for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with a covered Federal action. Use the SF-LLL-A Continuation Sheet for additional information if the space on the form is inadequate. Complete all items that apply for both the initial filing and material change report. Refer to the implementing guidance published by the Office of Management and Budget for additional information.

1. Identify the type of covered Federal Action for which lobbying activity is and/or has been secured to influence the outcome of a covered Federal Action.
2. Identify the status of the covered Federal Action.
3. Identify the appropriate classification of this report. If this is a follow-up report caused by a material change to the information previously reported, enter the year and quarter in which the change occurred. Enter the date of the last previously submitted report by this reporting entity for this covered Federal Action.
4. Enter the full name, address, city, state and zip code of the reporting entity. Include Congressional District, if known. Check the appropriate classification of the reporting entity that designates if it is, or expects to be, a prime or sub-award recipient. Identify the tier of the sub-awardee, e.g., the first sub-awardee of the prime is the 1st tier. Sub-awards include but are not limited to subcontracts, subgrants, and contract awards under grants.
5. If the organization filing the report in item 4 checks "sub-awardee", then enter the full name, address, city, state and zip code of the prime Federal recipient. Include Congressional District, if known.
6. Enter the name of the Federal Agency making the award or loan commitment. Include at least one organizational level below agency name, if known. For example, Department of Transportation, United States Coast Guard.
7. Enter the Federal program name or description for the covered Federal Action (item 1). If known, enter the full Catalog of Federal Domestic Assistance (CFDA) number for grants, cooperative agreements, loans, and loan commitments.
8. Enter the most appropriate Federal identifying number available for the Federal Action identified in item 1 (e.g., **Request for Proposal** (RFP) number; Invitation For Bid (IFB) number; grant announcement number; the contract, grant, or loan award number; the application proposal control number assigned by the Federal agency). Include prefixes, e.g., "RFP-DE-90-001."
9. For a covered Federal Action where there has been an award or loan commitment by the Federal agency, enter the Federal amount of the award/loan commitment for the prime entity identified in item 4 or 5.
10. (a.) Enter the full name, address, city, state and zip code of the lobbying entity engaged by the reporting entity identified in item 4 to influence the covered Federal Action.
(b.) Enter the full names of the individual(s) performing services, and include full address if different from 10 (a). Enter last name, first name, and middle initial (MI).

11. Enter the amount of compensation paid or reasonably expected to be paid by the reporting entity (item 4) to the lobbying entity (item 10). Indicate whether the payment has been made (actual) or will be made (planned). Check all boxes that apply. If this is a material change report, enter the cumulative amount of payment made or planned to be made.
12. Check the appropriate box(es). Check all boxes that apply. If payment is made through an in-kind contribution, specify the nature and value of the in-kind payment.
13. Check the appropriate box(es). Check all boxes that apply. If other, specify nature.
14. Provide a specific and detailed description of the services that the lobbyist has performed, or will be expected to perform, and the date(s) of any services rendered. Include all preparatory and related activity, not just time spent in actual contact with Federal officials. Identify the Federal official(s) or employee(s) contacted or the officer(s), employee(s), or Member(s) of Congress that were contacted.
15. Check whether or not a SF-LLL-A continuation sheet(s) is attached.
16. The certifying official shall sign and date the form, print his/her name, title, and telephone number.

Public reporting burden for this collection of information is estimated to average 30 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0046), Washington, D.C. 20503

San Diego ISD		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	TOTAL
REVENUE		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Projection	Projection	Projection	Projection	
Cash	\$0	\$0	\$5,325	\$4,421	\$7,609	\$3,520	\$1,838	\$4,502	\$6,586	\$5,962	\$5,996	\$1,690	\$47,448	
Meal Reimb	\$0	\$0	\$115,082	\$98,730	\$82,220	\$100,308	\$54,186	\$114,748	\$100,063	\$99,582	\$100,581	\$26,798	\$892,298	
Commodity Receipts	\$0	\$0	\$5,765	\$5,237	\$5,270	\$4,744	\$4,552	\$5,553	\$5,817	\$5,263	\$5,317	\$1,432	\$48,950	
State Reimb	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Other Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Revenues	\$0	\$0	\$126,172	\$108,388	\$95,099	\$108,571	\$60,577	\$124,803	\$112,466	\$110,807	\$111,894	\$29,919	\$988,696	
EXPENSES														
Food Cost	\$0	(\$1,231)	\$52,107	\$22,116	\$31,108	\$25,733	\$23,966	\$39,295	\$43,751	\$39,584	\$39,987	\$10,769	\$327,184	
NVD Credit	(\$5,251)	(\$2,286)	(\$1,458)	(\$11,280)	(\$6,767)	(\$1,161)	(\$3,915)	(\$6,177)	(\$1,349)	(\$1,556)	(\$4,122)	(\$8,354)	(\$65,647)	
Commodity Cost	\$0	\$0	\$5,765	\$5,237	\$5,270	\$4,744	\$4,552	\$5,553	\$5,817	\$5,263	\$5,317	\$1,432	\$48,950	
Total Food Cost	(\$5,251)	(\$3,488)	\$53,414	\$16,073	\$29,611	\$26,316	\$24,603	\$38,671	\$45,219	\$40,292	\$41,181	\$3,847	\$310,486	
Client Labor	\$2,250	\$2,250	\$2,250	\$2,250	\$2,250	\$2,250	\$2,250	\$2,500	\$2,250	\$2,250	\$2,250	\$2,250	\$27,250	
Aramark Hourly Labor	\$7,109	\$12,301	\$42,246	\$31,439	\$30,443	\$30,676	\$19,921	\$47,613	\$34,659	\$31,193	\$32,926	\$10,398	\$330,923	
Aramark Salaried Labor	\$0	\$0	\$0	\$0	\$0	\$0	\$6,632	\$6,632	\$6,632	\$6,632	\$6,632	\$6,632	\$39,792	
Total Labor Cost	\$9,359	\$14,551	\$44,496	\$33,689	\$32,693	\$32,926	\$28,802	\$56,745	\$43,541	\$40,075	\$41,808	\$19,280	\$397,965	
Admin Fee	\$0	\$0	\$4,481	\$3,847	\$3,299	\$3,805	\$2,049	\$4,390	\$4,390	\$3,873	\$3,913	\$1,054	\$34,993	
Mgmt Fee	\$0	\$0	\$1,345	\$1,155	\$990	\$1,142	\$615	\$1,318	\$1,285	\$1,175	\$1,175	\$316	\$10,504	
Total Fees	\$0	\$0	\$5,826	\$5,002	\$4,290	\$4,947	\$2,664	\$5,708	\$5,566	\$5,036	\$5,087	\$1,370	\$45,497	
Client Directs	\$3,901	\$3,901	\$3,901	\$3,901	\$3,901	\$3,901	\$3,901	\$3,901	\$3,901	\$3,901	\$3,901	\$3,901	\$48,950	
RMK Paper/Chem. Cost	\$0	\$0	\$9,319	\$5,635	\$6,130	\$4,817	\$2,676	\$4,569	\$4,205	\$3,805	\$3,843	\$1,035	\$46,034	
Other Aramark Directs	\$1,626	\$7,126	\$8,448	\$4,137	\$5,019	\$3,250	\$2,843	\$3,953	\$5,609	\$5,609	\$5,609	\$5,609	\$58,838	
Total Direct Expense	\$5,527	\$11,027	\$21,668	\$13,673	\$15,050	\$11,968	\$9,421	\$12,422	\$13,714	\$13,314	\$13,353	\$10,544	\$151,681	
Total Expenses	\$9,633	\$22,090	\$125,404	\$68,437	\$81,643	\$76,156	\$65,491	\$113,546	\$108,041	\$98,717	\$101,429	\$35,042	\$905,630	
Client Return/(Subsidy)	(\$9,633)	(\$22,090)	\$768	\$39,951	\$13,456	\$32,415	(\$4,914)	\$11,257	\$4,425	\$12,090	\$10,464	(\$5,123)	\$83,066	

EXCEPTIONS	
Enrollment/ADA	\$0
Service Days	\$29,963
F/R % Change	\$0
Client Labor	\$250
Client Directs	\$0
Other Revenue	\$0
Reimbursement Rates	\$0
TOTAL OF EXCEPTIONS	\$30,213
CONTRACTUAL RETURN	\$113,279
GUARANTEED RETURN	\$37,674
VARIANCE/(PAYOUT)	\$75,605