

FOOD SERVICES COST ANALYST

DEFINITION

Develops procedures for obtaining cost and operations data from cafeteria, production kitchens and other Food Services Division locations. Analyzes financial data related to food and other program costs for budget, cash flow analysis, projections of financial status, subsidy claims and related systems design.

TYPICAL DUTIES

- Analyzes Cafeteria Fund expenditures and reserves; and updates the District computer system tables impacted.
- Supervises the collection of income, cost, and expenditure data for budget preparation and budget control; prepares estimates and cost projections; provides appropriate coding for requisitions; monitors and reports on grant fund usage; and assists in annual budget preparation and budget revisions.
- Analyzes cost data and financial operations of cafeterias and food manufacturing and central kitchens. Directs the collection, documentation, transmittal, and retrieval of meal program cost and operational data pertaining to meal eligibility, participation, cash and meal ticket transactions, assignment of labor, and food inventories of individual food service units.
- Reviews and analyzes summary cost reports for appropriate processing, format, content, comparison, distribution, and projection.
- Prepares, reviews, and adjusts journal entries to record donated commodity transactions in the ledger and year-end expenditure transactions and cost distribution to school sites.
- Analyzes meal costs for individual locations, alerts supervisors to atypical situations and the need for program changes, prepares and reviews adjustments to inventory, food and supply accounts; and works with school and Division staff on the allocation of support services.
- Develops analytical methods, procedures, and forms for obtaining operational data and recommends accounting controls.
- Develops procedures for obtaining data for federal and State reimbursement of meal and other costs, assists in preparing subsidy claims, and analyzes claims for accuracy and completeness.
- Assists in the development and revision of manpower formulas for allocation of labor to Food Service Units.
- Analyzes federal, State, and District meal program regulations and guidelines to, determine cost of implementation, and monitors compliance in collection of financial data, establishing student eligibility, and preparation of claims.
- Prepares materials to respond to audit inquiries and requests for information from other parties.
- Coordinates procedures under program regulations to maximize subsidy income and ensure valid student eligibility and reimbursement claims.
- Conducts financial and statistical studies and special projects and prepares financial reports and Board reports.
- Analyzes pending legislation to determine impact on meal programs and may make related recommendations.
- Responds to requests for information, research, and special projects involving the analysis of revenues and/or expenditures.
- Performs related duties as assigned.

DISTINGUISHING CHARACTERISTICS AMONG RELATED CLASSES

A Food Services Cost Analyst analyzes Food Services Division data and summary reports concerning food and labor costs, operations, participation, and program subsidies and provides methods and procedures for the collection and analysis of Food Services Division statistical data. Analyzes Cafeteria Fund and expenditures and assists in budget preparation.

Cost analysis is a responsibility of positions in several accounting and financial analysis classes. Usually such duties form a part of the responsibilities of such positions rather than being the predominant classification factor.

A Transportation Cost Analyst analyzes and interprets financial data pertaining to the cost of operating the Transportation Services Division.

SUPERVISION

General direction is received from a Principal Financial Analyst, Fiscal Services Manager, or higher-level administrator. Supervision is exercised over lower-level personnel.

CLASS QUALIFICATIONS

Knowledge of:

- Accounting theory, practices, and procedures, statistical analysis, budgetary practices and procedures, and techniques of cost analysis as applied in governmental financial programs, management and food services cost accounting
- Cafeteria systems and food service programs
- Computerized data processing and its application to cost control and management reports and analysis
- Federal and State laws, rules, and regulations pertaining to school food services, public school accounting, meal programs, and subsidy claims
- Principles of organization, personnel management, and progressive disciplinary procedures
- Pertinent employee health and safety laws, regulations and District policies and procedures

Ability to:

- Analyze food service costs in relation to operational and program requirements
- Interpret profit and loss statements, financial reports, budgets, and legislation
- Develop methods and procedures for obtaining information and comparing cost data
- Establish business reporting systems utilizing data processing and optical scanning equipment
- Direct financial and statistical studies
- Enter and retrieve information using computers
- Prepare reports and write clearly, concisely, and convincingly
- Speak clearly, concisely, and effectively
- Work effectively with administrators, other District personnel and the public
- Promote equal opportunity in employment and maintain a work environment that is free of discrimination and harassment
- Maintain confidentiality

ENTRANCE QUALIFICATIONS

Education:

Graduation from a recognized college or university with a Bachelor's degree in accounting, finance, public or business administration, or a related degree.

Experience:

Three years of experience in financial analysis, budgeting, cost accounting or auditing, including analysis of income and expenditure statements, budgets, or cash flow. Experience in cost-accounting for a multi-location food services operation is preferable.

Special:

A valid California Driver License and use of an automobile.

This class description is not a complete statement of essential functions, responsibilities or requirements. Requirements are representative of the minimum level of knowledge, skill and/or abilities. Management retains the discretion to add or change typical duties of a position at any time.

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