

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 revenue, expenditures and reserves; and updates the District computer system tables impacted.
- Analyzes cost data and financial operations of cafeterias and food manufacturing and central kitchens.
- 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.
- Analyzes pending legislation to determine impact on meal programs and may make related recommendations.
- Analyzes meal costs and alerts supervisors to 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.
- Reviews and analyzes summary cost reports for appropriate processing, format, content, comparison, distribution, and projection.
- 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.
- 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.
- 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.
- Assists in the development and revision of manpower formulas for allocation of labor to Food Service Units.
- Prepares materials to respond to audit inquiries and requests for information from other parties.
- Prepares, reviews, and adjusts journal entries to record transactions in the ledger and year-end expenditure transactions and cost distribution to school sites.
- 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.

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 revenues and 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. Entrance Requirements are representative of the minimum level of knowledge, skill and/or abilities. To the extent permitted by law, management retains the discretion to add or change typical duties of the position at any time, as long as such addition or change is reasonably related to existing duties.

Revised
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