



# WEST ORANGE – COVE CISD

902 W. Park Ave  
Orange, TX 77630

## Cost Reimbursable Amendment

**April 25, 2016**

Alisdair C. MacLean  
Regional Vice President  
ARAMARK Educational Services, LLC  
4790 Regent Blvd, Suite 150  
Irving, TX 75063

Re: Amendment No. 4 to Contract for Food Services Management

Dear Mr. MacLean:

This letter shall confirm the understanding between you and our representatives that effective July 1, 2016, the food services management Contract between **WEST ORANGE-COVE CONSOLIDATED INDEPENDENT SCHOOL DISTRICT ("SFA")** and **ARAMARK EDUCATIONAL SERVICES, LLC ("FSMC")** effective July 1, 2012, ("Contract") shall be amended as follows:

1. Section III.A.8, Definitions, is deleted in its entirety and replaced with the following:  
  
"8. "Effective Date" means July 1, 2016."
2. Section III.B.1, Scope and Purpose, is deleted in its entirety and replaced with the following:  
  
"1. Duration of Contract. Unless it is terminated in accordance with Section L, this Contract will be in effect for a period of one year commencing on July 1, 2016, and shall expire on June 30, 2017 and may not be renewed."
3. 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 \$1317.
4. Section III.J.4.b (4), Financial Terms. The amount of Management Fee [Per Meal/Meal Equivalent] is deleted and the following substituted: \$0439.
5. Exhibit C, Food Service Budget, is deleted in its entirety and replaced with Exhibit C, the Food Service Budget for the 2016-2017 School Year, attached hereto.
6. Exhibit F, Methodology for Allocated Costs, is deleted in its entirety and replaced with Exhibit F, Methodology for Allocated Costs, attached hereto.



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7. 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.
8. This Amendment is only valid for the 2016-2017 School Year. This Amendment shall terminate on June 30, 2017. Unless there are no renewal options remaining, 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 January 26, 2012 Final Rule titled Nutrition Standards in the National School Lunch and School Breakfast Programs, 77 FR 4088 (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, 2017.
9. 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.

In all other respects, the Contract shall remain in full force and effect. This letter shall be attached to, and become part of, the Contract.

If the foregoing is in accordance with your understanding, please sign, date, and return the enclosed copies of this letter at your convenience.

West Orange-Cove INDEPENDENT SCHOOL DISTRICT

By: \_\_\_\_\_

Name: Rickie Harris

Title: WOCCISD Superintendent

ARAMARK EDUCATIONAL SERVICES, LLC

By: \_\_\_\_\_

Name: Alisdair C. MacLean

Title: Vice President

Exhibit C

FOOD SERVICE BUDGET - COST-REIMBURSABLE

West Orange Cove CISD  
School Food Authority  
School Year 2016-2017

Revenues:

Cash Sales:

Student Breakfast Sales	\$ 2,165
Student Lunch Sales	\$ 60,654
Student Snack Sales	\$ -
Student a la carte Sales	\$ 76,219
Adult Sales	\$ 15,548
Catering Sales	
Interest Income	
Concession Sales	
Vended Meal Sales	
Total Cash	\$ 154,586

State and Federal Reimbursement/Funding

National School Lunch Program	\$ 895,548
School Breakfast Program	\$ 460,472
Afterschool Care Program	\$ 22,714
State Matching Fund	\$ 8,000
Commodities Received	\$ 69,612
Other Funding	
Total Reimbursements	\$ 1,456,346

Total Revenues = All Cash Sales + All Reimbursements \$ 1,610,932

Expenses:

Gross Food Costs	\$ 634,268
Food Delivery Costs	
Commodities Used	\$ 69,612
Commodity Delivery	
Commodity Processing	
Total Food Costs	\$ 703,880

Labor Costs		
FSMC Salaried Employees	FTE	PTE
Base Gross Salary		\$ 55,252
Educational Assistance		
Incentive Payments		
Bonus		
Merit Increase		
Retirement / IRA		
401K, 403(b)(7)		
Fringe Benefits		\$ 26,285
Payroll Taxes		\$ 5,384
FSMC Hourly Staff	FTE	PTE
Gross Salaries		
Fringe Benefits		
Payroll Taxes		
SFA Hourly Staff	FTE	PTE
Gross Salaries		\$ 485,000
Fringe Benefits		
Payroll Taxes		
Other Payroll Costs (FSMC)		
Worker's Comp.		
Other		
Other Payroll Costs (District)		
Worker's Comp.		
Other		
Total Labor Costs		\$ 571,921
FSMC Fees		
Administrative Fee Costs		\$ 82,411
Management Fee Costs		\$ 27,447
Total Fees		\$ 109,858

**FSMC Direct Costs – Subcategory Examples**

Paper & Disposable Goods	\$ 60,849
Replacements / Smallwares	\$ 4,625
Contracted Labor – Specify	
Employee Welfare	\$ 3,003
Insurance Expense	\$ 2,534
Telephone	\$ 525
Office Supplies	\$ 1,872
Postage	
Bank Deposit Services	
Uniforms & Laundry	\$ 4,250
Other Delivery & Freight/NonFood	\$ 1,500
Advertising, Promotions & Menus	\$ 3,003
Marketing/Franchise & Decor	
Equipment Repair	
Licenses	
Employee Travel	\$ 897
Security background check	

EDP Chargeouts,  
Amorization Buy Back

Miscellaneous - Specify	\$ 12,137
<b>Total FSMC Direct Costs</b>	<b>\$ 95,195</b>

<b>Total District Direct Costs</b>	<b>\$ 45,182</b>
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<b>Total Direct Costs</b>	<b>\$ 140,377</b>
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**FSMC Indirect Costs – Subcategory Examples would include:**

<b>FSMC Charges</b>	
a. Technology Allocations	\$ -
b. Other Allocated Charges	
Insurance Alloc Charge (Ex. WC)	
Other Allocated Charges	
Franchise Charges	
Trademark Charges	
Other Indirect Cost Categories	
<b>Total FSMC Indirect Costs</b>	<b>\$ -</b>

<b>Total Discounts, Rebates, Applicable Credits, allowances or incentives from FSMC Suppliers credited to SFA</b>	<b>\$ (65,250)</b>
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<b>Total Expenses :</b>	<b>\$ 1,460,786</b>
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<b>Surplus / Subsidy = Total Revenues – Total Expenses</b>	<b>\$ 150,146</b>
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<b>FSMC Guaranteed Return</b>	<b>\$ 150,146</b>
<b>FSMC Guaranteed Break Even</b>	<b>\$ -</b>
<b>FSMC Guaranteed Subsidy</b>	<b>\$ -</b>

**SFA Employee Responsible for submission of this budget data:**

Name: Dr. Wayne Guidry  
Telephone: 409-882-5462

**FSMC Employee responsible for submission for this budget data:**

Name: Danielle Robinson  
Telephone: 409-882-5447

**Exhibit C**

**FOOD SERVICE BUDGET - COST-REIMBURSABLE**

**West Orange Cove CISD**

School Year: 2015-2016

**Revenues:**

Cash Sales:

Student Breakfast Sales	\$	866	
Student Lunch Sales	\$	46,250	
Student Snack Sales			
Student a la carte Sales	\$	97,816	
Adult Sales	\$	19,425	
Total Cash			\$ 164,357

Reimbursements:

State and Federal Reimbursements/Funding	\$	33,820	
NSLP	\$	906,948	
SBP	\$	504,059	
ASCP	\$	22,242	
State Matching Fund			
Commodities Received	\$	73,279	
Total Reimbursements			\$ 1,467,069

**Total Revenues = All Cash Sales + All  
Reimbursements**

**\$ 1,631,426**

**Expenses:**

Gross Food Costs		\$610,175	
Food Delivery Costs			
Commodities Used (Call TDA	\$	73,279	
Commodity Division for annual			
Usage amount for the SFA)			
Commodity Delivery			
Commodity Processing			
Total Food Costs			\$ 683,454

**Labor Costs** ( # FTE/PTE)

**FSMC Salaried Employees** FTE \$ 86,065.00

Summarize Here (Attach an individual categorical breakdown for each FSMC salaried employee. For each shared FSMC employee, SFA and FSMC must identify other SFAs with whom the employee shared and the salary and benefit allocations for FSMC employee.)

Base Gross Salary	\$	<u>54,708</u>
Educational Assistance		<u></u>
Incentive Payments		<u></u>
Bonus		<u></u>
Merit Increase		<u></u>
Retirement / IRA		<u></u>
401K, 403(b)(7)		<u></u>
Fringe Benefits	\$	<u>26,024</u>
Payroll Taxes	\$	<u>5,333</u>

**District Hourly Staff** FTE \$ 485,000.00

Gross Salaries	<u></u>
Fringe Benefits	<u></u>
Payroll Taxes	<u></u>

Other Payroll Costs (FSMC)	<u></u>
Worker's Comp.	<u></u>
Other	<u></u>

Other Payroll Costs (District)	<u></u>
Worker's Comp.	<u></u>
Other	<u></u>

**Total Labor Costs** \$ 571,065

**FSMC Fees**

Administrative Fee Costs	\$	<u>82,444</u>
Management Fee Costs	\$	<u>27,484</u>

**Total Fees** \$ 109,928

**FSMC Direct Costs – Subcategory Example**

Paper & Disposable Goods	\$	63,896	
Replacements / Smallwares	\$	10,000	
Contracted Labor – Specify			
Auto Expenses			
Insurance Expense	\$	2,534	
Telephone	\$	700	
Office Supplies	\$	2,500	
Postage			
Training and Employee Welfare Program	\$	3,753	Trainin
Uniforms & Laundry	\$	5,000	
Other Delivery & Freight/NonFood	\$	2,000	
Advertising, Promotions & Menus	\$	6,000	
Marketing/Franchise & Decor			
Equipment/Accessory Expense	\$	11,000	
Licenses	\$	-	
Employee Travel	\$	1,200	
Security background check	\$	-	
Miscellaneous Expense	\$	13,476	
<b>Total FSMC Direct Costs</b>	<b>\$</b>	<b>122,059</b>	
<b>Total SFA Direct Costs</b>	<b>\$</b>	<b>55,182</b>	
<b>Total Direct Costs</b>	<b>\$</b>	<b>177,241</b>	



**FSMC Indirect Costs – Subcategory Examples would include:**  
**FSMC Charges**

a. Technology Allocations	_____
b. Other Allocated Charges	_____
Insurance Alloc Charge (Worker's Comp. Excl)	_____
Other Allocated Charges	_____
Franchise Charges	_____
Trademark Charges	_____
Other Indirect Cost Categories	_____

<b>Total FSMC Indirect Costs</b>	<b>\$ _____ -</b>
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<b>Total Discounts, Rebates, Applicable</b>	
<b>Credits, allowances or incentives from FSMC</b>	<b>\$ _____ (70,362)</b>
<b>Suppliers credited to SFA</b>	

<b>Total Expenses = All Food Costs + All Labor Costs</b>	
<b>+ All Fees + All Direct Costs + All Indirect Costs-</b>	
<b>Total Discounts, Rebates, Applicable</b>	
<b>Credits, allowances or incentives from FSMC</b>	
<b>Suppliers credited to SFA</b>	<b>\$ _____ 1,471,326</b>

<b>Surplus / Subsidy = Total Revenues – Total Expenses</b>	<b>\$ _____ 160,100</b>
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<b>FSMC Guaranteed Return</b>	<b>\$ _____ 160,100</b>
<b>FSMC Guaranteed Break Even</b>	<b>_____</b>
<b>FSMC Guaranteed Subsidy</b>	<b>_____</b>

**SFA Employee Responsible for submission of this budget data:**

<b>Name:</b>	<u>Anitrea Goodwin</u>
<b>Telephone Number:</b>	<u>409-882-5610</u>

**FSMC Employee responsible for submission for this budget data:**

<b>Name:</b>	<u>Danielle Robinson</u>
<b>Telephone Number:</b>	<u>409-882-5447</u>



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## Exhibit F

### ARAMARK EDUCATION K-12 METHODOLOGIES FOR ALLOCATED COSTS

#### 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 years' 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 years' 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 2016-2017 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.



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## **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.



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- 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 2015 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 4.591% for the 2016-2017 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.



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## **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.



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## Exhibit I

### SCHEDULE OF TERMS FOR FSMC GUARANTY

- 1) **Projected Food Service Budget Surplus:** FSMC estimates that the projected surplus for the 2016/2017 School Year ("Current Year") shall be at least \$150,146 (the "FSMC Guaranteed Return") for those items of revenue and expense set forth in the Food Service Budget attached hereto as Exhibit C.
- 2) **ARAMARK Reimbursement:** FSMC agrees to reimburse SFA for the amount, if any, by which SFA's Surplus is less than the FSMC Guaranteed Return for the Current Year ("SFA's Shortfall") **up to an amount equivalent to \$150,146** for the Current Year. **SFA shall be responsible for the balance of the SFA's Shortfall.** The term "SFA's Surplus" shall mean the amount, if any, by which SFA's actual Total Revenues for the Current Year exceed SFA's actual Total Expenses for the Current Year.
- 3) **Reimbursement Conditions and Assumptions:** FSMC's obligation to reimburse SFA in accordance with paragraph 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:
  - (a) Reimbursement rates for NSLP and NSBP meals for the 2016/2017 School Year shall increase by at least 2.5% for all meal types from the reimbursement rates from the 2015/2016 School Year, and 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.
  - (b) Neither the value, mix, nor quantity of government donated commodities received shall be less than the value in Exhibit C. In addition, (i) the value of government donated commodities received that are usable in the approved menus shall not be less than the value set forth in Exhibit C and (ii) commodity delivery charges will not exceed prior year. Without limitation of the foregoing, any guarantee provided herein is subject to reduction commensurate with any such increased costs related to elections for usage of brown box donated commodity ordering as compared to donated commodity diversion for processing.
  - (c) There shall be at least 170 full service days where breakfast and lunch are served for the Current Year.
  - (d) The average daily student attendance for the Current Year shall be at least 2,299.
  - (e) 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. FSMC'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, 2016. Should the minimum wage or health and welfare benefit rates be increased above the January 1, 2016 level pursuant to any Federal, State or local law or regulation, or should FSMC's costs increase due to causes beyond FSMC's control, FSMC's reimbursement



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obligation shall automatically be adjusted to cover increased costs resulting directly or indirectly from such increase.

- (f) The actual costs charged to the Food Service Budget by SFA shall not exceed the projected operating expenses as set forth in Exhibit C.
- (g) Revenue from a la carte sales will be at least equal to a la carte sales from the 2015/2016 school year.
- (h) Food costs during the Current Year shall not increase by an amount greater than Two Percent (2%). Food costs will be measured by the 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 United States Department of Labor.
- (i) SFA and its representatives, including, but not limited to, the SFA liaison, school principals, teachers and SFA employees shall fully cooperate with FSMC and its representatives in the implementation of the Food Service Program and any modifications to the Food Service Program. SFA shall fully cooperate with FSMC 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.
- (j) The ratio of students eligible to receive free and reduced price meals as compared to total student enrollment shall not decrease from prior year.

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

Unit Name: West Orange-Cove 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 2015-2016 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 – South Size D ("CPI") from December 2014 to December 2015 as published by the U.S. Department of Labor, Bureau of Labor Statistics.

**CPI-U Food Away From Home – South Size D**

Index, December 2014	249.51
Index, December 2015	260.068
Increase	10.558
% Increase	4.2%

	<b>SY15/16</b>				<b>SY 16/17</b>
General and Administrative Exp Per Meal	\$0.1264	X	1.042	=	\$0.1317
Management Fee Per Meal	\$0.0421	X	1.042	=	\$0.0439