January 10, 2016

Mr. Steve Summers Business Manager Waunakee Community School District 101 School Drive Waunakee, WI 53597



Dear Steve,

Based on our discussion, I have prepared three preliminary versions of projected food service budgets using the premise that Waunakee School District would not participating in the federally funded lunch program at any grade level.

- 1. The base version uses current averages for meal counts with an elementary price increase of \$.30 and secondary increases of \$.35 per meal.
- 1. Breakfast prices have been left the same in all versions.
- 2. Ala Carte, Senior Meals and Milk Break programs are all based on current trends. Price increases in these programs could generate additional revenue.
- 3. These versions are calculated based on the program continuing to absorb the cost of providing Free Meals to needy students. Using the same criteria as this year, that would provide 208 lunches and 60 breakfasts per day. As we discussed, some districts have begun charging a minimal price rather than subsidize meals 100%, which would reduce the cost.
- 4. The cost of Utilities were taken out of each version, however the rest of the current line items are included totaling \$147,500 of client paid expenses.
- Food Cost was estimated to compensate for the reduced food waste, but also the absence of USDA donated foods. The USDA commodity costs were eliminated from client paid expenses.
- 6. Version 2 includes an increase of 10% in elementary paid meals, assuming the changes we would be allowed to make would result in happier customers. Having the flexibility to serve pastas and breads that aren't whole grain, larger portions to older students, and meals like soup and a half sandwich would be welcomed changes and encourage higher participation.
- 7. These additional meals would not require more labor costs, however food, other costs and our management fee are calculated based on a per meal cost, so those expenses are higher in version 2.
- 8. Version 3 includes the addition of a 5th and 6th grade a la carte program. Desserts and snacks would be sold to compliment the meal. These additional sales are budgeted at \$175 per day.



Mr. Steve Summers January 10, 2016 Page 2

9. Version 3 also includes an elementary dessert option once per week. We have found that parents and students enjoy the option of purchasing a dessert item on occasion. The price of \$.75 is charged for things like fresh baked cookies, ice cream cups, rice krispie treats etc. This program would generate \$300 per week in additional revenue.

Although not included in these budgets, there would also be time saved without required paperwork by food service and administrative employees, and a savings in custodial time and supplies with less food waste. The flexibility we would have without the constraints of USDA would allow us to better meet the needs of the school district, its students and parents, and create a customized food service program.

We would be happy to provide additional versions with other scenarios as you explore your options. If you have any questions or need additional information after you have reviewed these, please let me know. We appreciate the support and partnership with you and the Waunakee School District.

Sincerely, TAHER INC.

Jim Madden

Regional Vice President

Cc. Judy Cameron Vicki Hoyer



WAUNAKEE VERSION A

PROJECTED OPERATING BUDGET--FOOD SERVICE

2016-2017 Version: NO USDA BASE OPTION

Days of Service:		178	days	
Prices	Breakfast Tier 1 Breakfast Tier 2 Red Bfast HS/MS Breakfast Adult: Elementary Lunch Classic Meal Concepts at HS,MS Adult Lunch: Milk:		\$ \$ \$ \$ \$ \$ \$ \$ \$	2.00 3.00 - 2.00 3.00 3.20 4.20 3.50 0.40
REVENUE				
CASH:	Breakfast Lunch Adult Lunch A La Carte Milk Service Catering Senior Dining Commodity Value SUBTOTAL	-	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	29,904.00 654,328.00 7,476.00 671,772.00 120,755.20 22,000.00 83,495.50
REIMBURSEN	AENTO:			
KEIMBUKSEI	Federal Lunch Federal Breakfast State Lunch State Breakfast Federal Milk State Milk		\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- - - -
	Other SUBTOTAL	-	\$	
GRAND TOTAL REVENUE			•	
GRAND TOTAL RE	EVENUE		\$	1,589,730.70
	EVENUE	=	\$	1,589,730.70
EXPENSES CLIENT EXPENSE	Food and Milk Commodity Value Payroll/Related-Taher Payroll/Related-School Management Fee General & Admin. Fee Other Supplies SUBTOTAL S Commodity Charges Utilities	=	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	641,352.37 - 710,950.39 - 15,803.07 46,755.00 51,415.58 1,466,276.40
EXPENSES	Food and Milk Commodity Value Payroll/Related-Taher Payroll/Related-School Management Fee General & Admin. Fee Other Supplies SUBTOTAL S Commodity Charges Utilities Custodial Equipment	-	\$	641,352.37 - 710,950.39 - 15,803.07 46,755.00 51,415.58 1,466,276.40 52,500.00 25,000.00
EXPENSES	Food and Milk Commodity Value Payroll/Related-Taher Payroll/Related-School Management Fee General & Admin. Fee Other Supplies SUBTOTAL S Commodity Charges Utilities Custodial	=	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	641,352.37 - 710,950.39 - 15,803.07 46,755.00 51,415.58 1,466,276.40
EXPENSES	Food and Milk Commodity Value Payroll/Related-Taher Payroll/Related-School Management Fee General & Admin. Fee Other Supplies SUBTOTAL S Commodity Charges Utilities Custodial Equipment Software	-	\$	641,352.37 - 710,950.39 - 15,803.07 46,755.00 51,415.58 1,466,276.40 52,500.00 25,000.00 20,000.00
EXPENSES	Food and Milk Commodity Value Payroll/Related-Taher Payroll/Related-School Management Fee General & Admin. Fee Other Supplies SUBTOTAL S Commodity Charges Utilities Custodial Equipment Software Technology SUBTOTAL	-	\$	641,352.37 - 710,950.39 - 15,803.07 46,755.00 51,415.58 1,466,276.40 52,500.00 25,000.00 20,000.00 50,000.00

WAUNAKEE

PROJECTED OPERATING BUDGET--FOOD SERVICE

2016-2017 Version: NO USDA- VERSION 2

Prices	Days of Service:		178	days	
REVENUE CASH: Breakfast \$ 29,904.00	Prices	Breakfast Tier 2 Red Bfast HS/MS			3.00
REVENUE CASH: Breakfast \$ 29,904.00				Ψ \$	
REVENUE CASH: Breakfast \$ 29,904.00				\$	3.25
REVENUE CASH: Breakfast \$ 29,904.00				\$	
REVENUE CASH: Breakfast \$ 29,904.00 Lunch \$ 690,453.10 Adult Lunch \$ 7,476.00 A La Carte \$ 798,906.72 Milk Service \$ 120,755.20 Catering \$ 39,354.73 Senior Dining \$ 87,890.00 Commodity Value \$ - SUBTOTAL \$ 1,774,739.75 REIMBURSEMENTS: Federal Lunch \$ - Federal Breakfast \$ - State Breakfast \$ - State Breakfast \$ - State Breakfast \$ - State Milk \$ - Other \$ - SUBTOTAL \$ 1,774,739.75 EXPENSES Food and Milk \$ - Commodity Value \$ - Payroll/Related-Taher \$ 681,248.72 Payroll/Related-Taher \$ 681,248.72 Payroll/Related-School \$ - Payroll/Related-School \$ - Management Fee \$ 19,581.08 General & Admin. Fee \$ 48,578.45 Other Supplies \$ 58,674.55 SUBTOTAL \$ 1,615,518.98 CLIENT EXPENSES Commodity Charges Utilities Custodial \$ 52,500.00 Software \$ 20,000.00 Technology \$ 50,000.00 SUBTOTAL \$ 1,774,730.00				\$	
CASH: Breakfast		IVIIK.		Ф	0.40
Lunch Adult Lunch Adult Lunch A La Carte S 798,906.72 Milk Service S 120,755.20 Catering S 39,354.73 Senior Dining S 87,890.00 Commodity Value SUBTOTAL S 1,774,739.75 REIMBURSEMENTS: Federal Lunch Federal Breakfast State Lunch State Breakfast State Lunch State Breakfast State Milk Commodity Value Payroll/Related-Taher Payroll/Related-Taher Payroll/Related-School Management Fee General & Admin. Fee General & Admin. Fee Subtotal Subtotal State State Subtotal Subtotal State S		Donaldant		Φ.	00 004 00
Adult Lunch A La Carte	CASH:				•
A La Carte Milk Service Catering Sanjor Dining Senior Dining Senior Dining Subtrotal				φ \$	•
Milk Service \$ 120,755.20 Catering \$ 39,354.73 Senior Dining \$ 87,890.00 Commodity Value \$ - SUBTOTAL \$ 1,774,739.75 REIMBURSEMENTS: Federal Lunch \$ - Federal Breakfast \$ - State Lunch \$ - State Breakfast \$ - State Breakfast \$ - State Milk \$ - Other \$ - SUBTOTAL \$ 1,774,739.75 GRAND TOTAL REVENUE \$ 1,774,739.75 EXPENSES Food and Milk \$ 807,436.19 Commodity Value \$ - Payroll/Related-Taher \$ 681,248.72 Payroll/Related-Taher \$ 681,248.72 Payroll/Related-School \$ - Management Fee \$ 19,581.08 General & Admin. Fee \$ 48,578.45 Other Supplies \$ 58,674.55 SUBTOTAL \$ 1,615,518.98 CLIENT EXPENSES Commodity Charges Utilities Custodial \$ 52,500.00 Equipment \$ 25,000.00 Software \$ 20,000.00 Technology \$ 50,000.00 SUBTOTAL \$ 147,500.00				\$	•
Catering \$ 39,354.73				\$	
Commodity Value		Catering		\$	
REIMBURSEMENTS: Federal Lunch				\$	87,890.00
REIMBURSEMENTS:				\$	-
Federal Lunch Federal Breakfast State Lunch State Breakfast State Breakfast Federal Milk State Milk Other SUBTOTAL Food and Milk Commodity Value Payroll/Related-Taher Payroll/Related-School Management Fee General & Admin. Fee General & Admin. Fee SUBTOTAL CLIENT EXPENSES Commodity Charges Utilities Custodial Equipment Subtotal Subt		SUBTOTAL		\$	1,774,739.75
Federal Breakfast \$	REIMBURSE	MENTS:			
Federal Breakfast \$		Federal Lunch		\$	-
### SUBTOTAL S		Federal Breakfast			-
### SUBTOTAL S		State Lunch		\$	-
### SUBTOTAL S		State Breakfast		\$	-
### SUBTOTAL S				\$	-
### SUBTOTAL S				\$	-
### STAND TOTAL REVENUE ### 1,774,739.75 EXPENSES				\$	-
EXPENSES Food and Milk Commodity Value Payroll/Related-Taher Payroll/Related-School Management Fee Management Fee Substantial	ODAND TOTAL DI				4 774 700 75
Food and Milk \$807,436.19 Commodity Value \$ Payroll/Related-Taher \$681,248.72 Payroll/Related-School \$ Management Fee \$19,581.08 General & Admin. Fee \$48,578.45 Other Supplies \$58,674.55 SUBTOTAL \$1,615,518.98 CLIENT EXPENSES Commodity Charges Utilities Custodial \$52,500.00 Equipment \$25,000.00 Software \$20,000.00 Technology \$50,000.00 SUBTOTAL \$147,500.00 TOTAL ALL EXPENSES \$1,763,018.98	GRAND TOTAL RI	EVENUE	:		1,774,739.75
Commodity Value \$ - Payroll/Related-Taher \$ 681,248.72 Payroll/Related-School \$ - Management Fee \$ 19,581.08 General & Admin. Fee \$ 48,578.45 Other Supplies \$ 58,674.55 SUBTOTAL \$ 1,615,518.98 CLIENT EXPENSES Commodity Charges Utilities Custodial \$ 52,500.00 Equipment \$ 25,000.00 Software \$ 20,000.00 Technology \$ 50,000.00 SOftware \$ 20,000.00 SOftware \$ 20,000.0	EXPENSES				
Payroll/Related-Taher \$ 681,248.72 Payroll/Related-School \$ - Management Fee \$ 19,581.08 General & Admin. Fee \$ 48,578.45 Other Supplies \$ 58,674.55 SUBTOTAL \$ 1,615,518.98 CLIENT EXPENSES Commodity Charges Utilities Custodial \$ 52,500.00 Equipment \$ 25,000.00 Software \$ 20,000.00 Technology \$ 50,000.00 SUBTOTAL \$ 147,500.00 TOTAL ALL EXPENSES \$ 1,763,018.98				\$	807,436.19
Payroll/Related-School Management Fee \$ 19,581.08 General & Admin. Fee \$ 48,578.45 Other Supplies \$ 58,674.55 SUBTOTAL \$ 1,615,518.98 CLIENT EXPENSES Commodity Charges Utilities Custodial \$ 52,500.00 Equipment \$ 25,000.00 Software \$ 20,000.00 Technology \$ 50,000.00 SUBTOTAL \$ 147,500.00 TOTAL ALL EXPENSES \$ 1,763,018.98		•		\$	-
Management Fee \$ 19,581.08 General & Admin. Fee \$ 48,578.45 Other Supplies \$ 58,674.55 SUBTOTAL \$ 1,615,518.98 CLIENT EXPENSES Commodity Charges Utilities Custodial \$ 52,500.00 Equipment \$ 25,000.00 Software \$ 20,000.00 Technology \$ 50,000.00 SUBTOTAL \$ 147,500.00 TOTAL ALL EXPENSES \$ 1,763,018.98				ф Ф	681,248.72
General & Admin. Fee \$ 48,578.45 Other Supplies \$ 58,674.55 SUBTOTAL \$ 1,615,518.98 CLIENT EXPENSES Commodity Charges Utilities Custodial \$ 52,500.00 Equipment \$ 25,000.00 Software \$ 20,000.00 Technology \$ 50,000.00 SUBTOTAL \$ 147,500.00 TOTAL ALL EXPENSES \$ 1,763,018.98		=		Ψ \$	19 581 08
Other Supplies \$ 58,674.55 SUBTOTAL \$ 1,615,518.98 CLIENT EXPENSES Commodity Charges Utilities Custodial \$ 52,500.00 Equipment \$ 25,000.00 Software \$ 20,000.00 Technology \$ 50,000.00 SUBTOTAL \$ 147,500.00 TOTAL ALL EXPENSES \$ 1,763,018.98				_	
CLIENT EXPENSES Commodity Charges Utilities Custodial \$ 52,500.00 Equipment \$ 25,000.00 Software \$ 20,000.00 Technology \$ 50,000.00 SUBTOTAL \$ 147,500.00 TOTAL ALL EXPENSES \$ 1,763,018.98				\$	
CLIENT EXPENSES Commodity Charges Utilities Custodial \$ 52,500.00 Equipment \$ 25,000.00 Software \$ 20,000.00 Technology \$ 50,000.00 SUBTOTAL \$ 147,500.00 TOTAL ALL EXPENSES \$ 1,763,018.98		• • •		\$	
Commodity Charges Utilities Custodial \$ 52,500.00 Equipment \$ 25,000.00 Software \$ 20,000.00 Technology \$ 50,000.00 SUBTOTAL \$ 147,500.00 TOTAL ALL EXPENSES \$ 1,763,018.98	CLIENT EVDENCE				
Utilities Custodial \$ 52,500.00 Equipment \$ 25,000.00 Software \$ 20,000.00 Technology \$ 50,000.00 SUBTOTAL \$ 147,500.00 TOTAL ALL EXPENSES \$ 1,763,018.98	CLIENT EXPENSE				
Equipment \$ 25,000.00 Software \$ 20,000.00 Technology \$ 50,000.00 SUBTOTAL \$ 147,500.00 TOTAL ALL EXPENSES \$ 1,763,018.98					
Software Technology \$ 20,000.00 SUBTOTAL \$ 147,500.00 TOTAL ALL EXPENSES \$ 1,763,018.98		Custodial			52,500.00
Technology \$ 50,000.00 SUBTOTAL \$ 147,500.00 TOTAL ALL EXPENSES \$ 1,763,018.98				\$	
SUBTOTAL \$ 147,500.00 TOTAL ALL EXPENSES \$ 1,763,018.98				\$	
TOTAL ALL EXPENSES \$ 1,763,018.98		Technology		\$	50,000.00
TOTAL ALL EXPENSES \$ 1,763,018.98					
		SUBTOTAL		\$	147,500.00
NET REVENUE LESS EXPENSES \$ 11,720.77	TOTAL ALL EXPENSES		:	\$	1,763,018.98

WAUNAKEE

PROJECTED OPERATING BUDGET--FOOD SERVICE

2016-2017 Version: NO USDA- VERSION 3

Days of Service:		178	days			
Prices	Breakfast Tier 1		\$	2.00		
	Breakfast Tier 2		\$	3.00		
	Red Bfast HS/MS		\$ \$ \$ \$ \$ \$ \$	-		
	Breakfast Adult:		\$	2.00		
	Elementary Lunch		\$	3.00		
	Classic Meal		\$	3.25		
	Concepts at HS,MS Adult Lunch:		\$	4.25 3.50		
	Milk:		Φ	3.50 0.40		
	IVIIIK.		Ψ	0.40		
REVENUE						
CASH:	Breakfast		\$	29,904.00		
	Lunch		\$	690,453.10		
	Adult Lunch		\$	7,476.00		
	A La Carte		\$	830,056.72		
	Milk Service		\$	120,755.20		
	Catering		\$ \$ \$	39,354.73		
	Senior Dining		\$	87,890.00		
	Commodity Value SUBTOTAL		\$	1,805,889.75		
	SOBTOTAL		Ψ	1,000,009.75		
REIMBURSEI	MENTS:					
	Federal Lunch		\$	_		
	Federal Breakfast		\$	-		
	State Lunch		\$	-		
	State Breakfast		\$ \$ \$	-		
	Federal Milk		\$	-		
	State Milk		\$	-		
	Other		\$			
	SUBTOTAL		Ф	-		
GRAND TOTAL REVENUE		:	\$	1,805,889.75		
EXPENSES						
	Food and Milk		\$	827,572.19		
	Commodity Value		\$	-		
	Payroll/Related-Taher		\$	681,248.72		
	Payroll/Related-School		\$	-		
	Management Fee		\$	19,997.60		
	General & Admin. Fee		\$ \$	48,578.45		
	Other Supplies SUBTOTAL		\$	59,635.65		
	SUBTUTAL		Ф	1,637,032.61		
CLIENT EXPENSES						
	Commodity Charges					
	Utilities					
	Custodial		\$	52,500.00		
	Equipment		\$	25,000.00		
	Software		\$	20,000.00		
	Technology		\$	50,000.00		
	SUBTOTAL		\$	147,500.00		
TOTAL ALL EXPENSES		:	\$	1,784,532.61		
NET REVENUE LE	ESS EXPENSES	=	\$	21,357.15		