



Woodbridge School District

40 Beecher Road - South
Woodbridge, CT 06525

To: Jonathan Budd, Ph.D., Superintendent

From: Richard Huot, Interim Director of Finance & Operations
Jane Roddy, Food Service Director

Re: Report on Operations 2021-22

Date: May 3, 2022

Attached is the financial report of Food Service Operations through the end of April 2021. The upper part of the report is meal count, which is tracked to determine student participation. The middle part of the report contains the revenue and expenses, revenue, and a profit/loss lines. The bottom part of the report shows monthly participation and the cost of meals served.

The Food Service Program is designed to break even on costs, which includes labor, material and equipment. Overhead is not included unless it can be directly tied to Food Service Operations. The only cost of the Food Service program currently in the Board of Education's operation budget is medical benefits for the Director.

You will note the participation for April is 53%, the highest we have experienced in many years. We attribute this to Covid and the State picking up the total cost of the program, and providing free meals to all students. Based on current information, this funding will end on June 30th. Our challenge, with the spike in food and material; do we raise the price of lunch to cover the expense and loose participation, or hold off to see if we can maintain the high participation? Participation is an important key to a successful break-even operation. Note from month-to-month the relationship between the number of meals served with the cost per meal at the bottom of the page. This occurs because labor costs are fixed while food costs vary with the number served.

After some discussion, we are recommending a middle-of-the-road approach: keep the price of lunch fixed, but let the price of a la carte items float with the market. During the pandemic, there have been limited ala carte sales. but also no financial pressure to increase revenue with the State picking up the costs. As we return to normal operations and lunch in the cafeteria, sales for ala carte items are expected to rise. This strategy will allow administration to assess the transition from free to paid meals. Should the strategy fail, there are enough reserves to insure the costs do not impact the Board's operating budget before adjustments can be made.

Should a future Covid strain emerge and require operational changes, this strategy will need to be reassessed.

All the items below meet the Health Food program in which Woodbridge participates. Below is the initial change in pricing for a la carte items for 2022-23:

Popcorn and Chips from \$1.00 to \$1.25
Cookies from .75 to \$1.00
Ice Cream from \$1.00/1.25 to \$1.25/\$1.50
O.J. from .55 to .75

Woodbridge-Beecher Road School

2021-2022	July	Aug/Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Total
Enroll *		843										
Paid Meals		7,207	7,094	6,716	6,169	6,302	6,014	8,558	6,185			54,245
Reduced Meals		96	100	106	111	104	108	148	121			894
Free Meals		970	1,080	961	863	819	790	1,152	876			7,511
Total Meal Count	0	8,273	8,274	7,783	7,143	7,225	6,912	9,858	7,182	0	0	62,650
Revenue												
Catering												\$ -
A La Carte Students		\$ 4,596	\$ 1,385	\$ 2,645	\$ 2,931	\$ 1,976	\$ 1,668	\$ 3,564	\$ 3,267			\$ 22,032
State Reimbursement		\$ 44,574	\$ 35,719	\$ 34,961	\$ 30,840	\$ 32,964	\$ 31,536	\$ 44,977	\$ 36,509			\$ 292,080
State Matching												\$ -
Total Revenue	0	\$ 49,171	\$ 37,104	\$ 37,606	\$ 33,771	\$ 34,940	\$ 33,204	\$ 48,541	\$ 39,776	\$ -	\$ -	\$ 314,112
Expenses												
Product Cost	0	\$ 18,457	\$ 13,396	\$ 11,264	\$ 11,389	\$ 13,516	\$ 14,317	\$ 15,080	\$ 14,521			\$ 111,940
Labor Costs	0	\$ 23,497	\$ 11,011	\$ 10,925	\$ 16,568	\$ 14,492	\$ 11,575	\$ 13,223	\$ 14,270			\$ 115,562
Other Cost	0	\$ 3,176	\$ 1,985	\$ 3,386	\$ -			\$ 4,343	\$ 2,234			\$ 15,122
Total Expense	0	\$ 45,130	\$ 26,392	\$ 25,575	\$ 27,958	\$ 28,008	\$ 25,892	\$ 32,645	\$ 31,024	\$ -	\$ -	\$ 242,625
Profit (Loss)		\$ 4,041	\$ 10,712	\$ 12,030	\$ 5,813	\$ 6,932	\$ 7,312	\$ 15,896	\$ 8,751	\$ -	\$ -	71,487
Operating Days		21	20	18	17	17	17	22	16	21	11	180
Lunch Participation		46.7%	49.1%	51.3%	49.8%	50.4%	48.2%	53.2%	53.2%	0.0%	0.0%	
		Serving Day Lost										
Meals Served/day		393.95	413.70	432.39	420.18	425.00	406.59	448.09	448.88	0.00	0.00	
Meals Product Cost		\$ 2.23	\$ 1.62	\$ 1.45	\$ 1.59	\$ 1.87	\$ 2.07	\$ 1.53	\$ 2.02	#DIV/0!	#DIV/0!	
Labor/Meal		\$ 2.84	\$ 1.33	\$ 1.40	\$ 2.32	\$ 2.01	\$ 1.67	\$ 1.34	\$ 1.99	#DIV/0!	#DIV/0!	
		\$ 5.07	\$ 2.95	\$ 2.85	\$ 3.91	\$ 3.88	\$ 3.75	\$ 2.87	\$ 4.01	#DIV/0!	#DIV/0!	

Begin.. Inventory \$ 5,794.00
 Employees 5
 * PreK does not participate in the lunch program