

Agenda

- I. **Call to Order / WebEx Login**
<https://woodbridgeps.webex.com/woodbridgeps/j.php?MTID=mdc164adfb41d2a388aa1d7a5dc5d81e>
Meeting number (access code): 2490 019 8859
Meeting password: TdFPjePD262

Due to several unanticipated events, this evening's WBOE Finance Committee meeting has been rescheduled to Friday, May 13 at 5:00 PM.

This meeting is being conducted as a hybrid meeting consistent with Connecticut Public Act 22-3. The public may attend in person at the location indicated above, with social distancing required. The public may also attend electronically via WebEx. The link is provided above.

- II. **Public Comment - The Board welcomes public participation. We ask that speakers please limit their comments to three minutes. Please be aware that the Board will not respond to any comments made during the public comment period, except to clarify issues, but we will take into consideration your comments, and when appropriate, district administration will follow-up with you at a later point in time.**
- III. **Items for Discussion**
- A. 2021/22 Budget Narrative Report
 - B. 2021/22 Budget Summary Report
 - C. 2021/22 Budget Detail Report
 - D. Proposed 2022/23 Capital Budget and Operating Budget Updates
 - E. Food Services Operations
- IV. **Adjourn**

Woodbridge School District 2021-2022 Budget Narrative

May 1, 2022

May 1, 2022 report represents ten months of the fiscal year, and eight months of the school year. Eighty percent of the fiscal year have gone by, there are 34 days of school remaining, and the fiscal year continues looks very tight.

100 Series Salaries - As you can see from the Certified Salary numbers, things are relatively stable. The Non-Certified Salaries, on the other hand, show a larger balance. This reflects the vacancy in the nursing ranks. There is an offset in the 300 Purchased Professional Services. This change is due to our contracting with an agency to provide nursing services. Otherwise, there is little change in salaries.

200 Series Benefits - Last projection it was noted these accounts were relatively stable. Since then we have had two declared retirements. The change in line 62900-1401 Retirement Payments reflects the contractual costs the district owes these retirees. It is unknown whether there will be more retirements this fiscal year. The remainder of the benefits are relatively stable.

300 Series Purchased Professional Services- This category includes legal, audit, and other expenses that are generated on a month-by-month basis and generally a month or two behind in the billing process. You will notice the negative balance in this category has grown some. Three accounts are contributing to the erosion in this category; legal fees, substitutes and other professional services, the latter account is where Nursing Services is being paid.

400 Series Purchased Property Services - The Maintenance and Operations budget is contributing to the increase in the negative balance. This is caused by the adjustments being made to our Heating, Ventilation, and Air Conditioning (HVAC) based on recommendations from the Van Zelm Retro-Commissioning report.

500 Series Other Purchased Services - This budget series includes transportation, tuition, interns, liability insurance, and items that do not fall within the professional services/property services categories. There is a larger positive balance in Account 65500-1401 Interns. The balance offsets the additional cost of Daily Substitutes mentioned above in the 300 Series of professional services accounts.

600 Series Materials and Supplies - Except for custodial/maintenance supplies, this category is direct support for classroom instruction. You can see from the projection some savings will accrue in supplies. You can be assured instructional needs will be met.

700 Series Furniture and Equipment - If funds in this group of accounts have not been expended, it is unlikely they will be used by year end, with the exception of Computer Equipment District Wide; this category supports an upgrade of network equipment.

800 Series Dues and Fees - This budget category is small but important, as it links staff to professional organizations that help keep them up-to-date in their respective academic fields.

900 Series Misc. Expenses - The primary expense in this category is the Ezra Nurse, a non-public health expense we are required by law to maintain. The balance in these accounts is expected to remain stable.

Summary: While the budget is still balanced, it has absorbed the expected severance payments and still shows a modest balance. There are three payrolls remaining in this fiscal year. This office will remain diligent in monitoring accounts.

WOODBIDGE SCHOOLS DISTRICT 2021-2022 BUDGET
5/1/2022

BUDGET SUMMARY

ACCOUNT	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/A DJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMB.	Avail. Budget	Projection
100	Total Certified Staff	7,443,063	0	7,443,063	5,750,991	1,768,280	-76,208	(76,208)
100	Total Non Certified Staff	1,830,957	150,664	1,981,621	1,544,988	350,349	86,284	72,283
100	Grand Total Salaries	9,274,020	150,664	9,349,020	7,295,979	2,118,630	10,076	(3,925)
200	Total Benefits	3,259,340	0	3,259,340	2,820,313	5,600	433,427	(74,458)
300	Total Purchased Professional Services	464,323	-75,000	389,323	128,267	28,682	232,374	(78,140)
400	Total Purchased Property Services	562,119	+	562,119	398,082	118,376	45,661	(39,009)
500	Total Other Purchased Services	1,494,089	0	1,494,089	1,054,388	280,847	158,854	92,653
600	Total Materials & Supplies	298,848	0	298,848	149,451	39,327	110,070	80,033
700	Total Furniture & Equipment	121,012	0	121,012	101,317	4,449	15,246	1,823
800	Total Dues & Fees	26,697	0	26,697	11,660	925	14,112	5,500
900	Total Miscellaneous Expenses	61,172	0	61,172	23019	0	38,153	38,053
Total 101 Woodbridge Board of Education		15,561,620	\$0	15,561,620	11,982,476	2,596,836	1,057,973	22,530

Woodbridge School District 2021-2022 Budget
as of May 1, 2022

OBJECT	ORG	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/A DISMTS	REVISED BUDGET	YTD ACTUAL	ENCUMB	AVAILABLE BUDGET
61100	1301	Special Ed. Director Salary	145,964	0	145,964	130,095	15,870	-1
61101	1401	Superintendent Salary	203,000	0	203,000	179,577	23,423	0
61102	1401	Business Manager Salary	128,958	0	128,958	120,575	8,383	0
61103	1401	Principal Salary	167,998	0	167,998	144,989	23,009	-1
61104	1401	Asst. Principal Salary	135,236	0	135,236	120,013	15,224	0
61200	1105	Teacher Salaries-Art	43,468	0	43,468	57,207	21,076	-34,815
61200	1107	Teacher Salaries-Kindergarten	485,661	0	485,661	389,014	143,321	-46,674
61200	1111	Teacher Salaries-Music	79,795	0	79,795	58,193	21,440	162
61200	1112	Teacher Salaries-Phys Ed	147,742	0	147,742	107,966	39,777	-1
61200	1117	Teacher Sal-World Lang.	95,330	0	95,330	76,087	19,243	0
61200	1120	Teacher Sal-Multi-Age	358,838	0	358,838	275,624	83,214	0
61200	1126	Teacher Salaries-Grade 1	399,101	0	399,101	288,816	106,406	3,879
61200	1127	Teacher Salaries-Grade 2	405,568	0	405,568	319,682	117,778	-31,892
61200	1205	Teacher Salaries-Art	97,330	0	97,330	84,058	13,272	0
61200	1211	Teacher Salaries-South Music	121,662	0	121,662	80,920	32,640	8,102
61200	1212	Teacher Salaries-Phys Ed	144,392	0	144,392	105,518	38,875	-1
61200	1217	Teacher Sal-World Lang.	95,330	0	95,330	76,087	19,243	0
61200	1228	Teacher Salaries-Grade 3	451,153	0	451,153	311,885	99,151	40,117
61200	1229	Teacher Salaries-Grade 4	400,101	0	400,101	401,108	131,004	-132,010
61200	1230	Teacher Salaries-Grade 5	545,242	0	545,242	398,446	146,796	0
61200	1231	Teacher Salaries-Grade 6	518,359	0	518,359	320,396	98,479	99,484
61200	1303	Teacher Salaries-Sped	1,009,375	0	1,009,375	770,445	249,446	-10,516
61200	1313	Teacher Sal-Sped Pre-School	67,680	0	67,680	56,672	11,008	0
61200	1333	Teacher Salaries-Sped Summer	28,800	0	28,800	20,736	0	8,064
61200	1408	Teacher Sal-DW Language Arts	367,488	0	367,488	244,650	89,760	33,079
61200	1409	Teacher Salaries-DW Math	76,115	0	76,115	90,794	31,762	-46,441
61200	1410	Teacher Salaries-DW Media Cntr	132,420	0	132,420	123,952	45,667	-37,199
61200	1418	Teacher Salaries-DW Technology	166,239	0	166,239	97,344	34,294	34,601
61200	1434	Teacher Salaries-STEAM	69,128	0	69,128	59,701	9,427	0
61201	1303	Psychologist Sal-Sped Loc Wide	235,608	0	235,608	182,524	57,672	-4,588
61201	1403	Tutor/Homebound Salary-DW	2,620	0	2,620	2,650	1,900	-1,930
61201	1419	Curriculum Writing Salary	36,400	0	36,400	1,175	0	35,225
61203	1303	Social Worker Salary	50,962	0	50,962	41,594	13,721	-4,353
61204	1403	Stipends	30,000	0	30,000	12,500	6,000	11,500
	100	Total Certified Salaries	7,443,063	0	7,443,063	5,750,991	1,768,280	-76,208

**Woodbridge School District 2021-2022 Budget
as of May 1, 2022**

OBJECT	ORG	ACCOUNT DESCRIPTION	ORIGINAL	TRANFRS/A	REVISED	YTD ACTUAL	ENCUMB	AVAILABLE	
			APPROP	DJSMTS	BUDGET			BUDGET	
63200	1103	Prof Development-Loc Wd	0	0	0	3,088	0	-3,088	-3,088
63200	1201	Prof Development-Sch. DW	3,500	0	3,500	190	797	2,513	2,513
63200	1303	Prof Development-Sped DW	3,425	0	3,425	1,186	305	1,934	1,934
63200	1401	Prof Development-Cent. Admin	3,500	0	3,500	3,659	1,395	-1,554	-1,554
63200	1404	Prof Development-DW Nurse	500	0	500	0	0	500	500
63200	1419	Prof Development-DW Curriculum	35,000	0	35,000	780	2,869	31,351	5,500
63200	1423	Prof Development-DW Board Ed	2,000	0	2,000	0	0	2,000	2,000
63300	1301	Legal-Sped Admin	12,000	0	12,000	2,519	0	9,482	7,000
63300	1401	Legal-Cent. Admin	20,000	0	20,000	15,985	4,799	-784	-25,784
63400	1403	Software Support-DW Loc Wide	22,000	0	22,000	23	0	21,977	0
63400	1404	Software Support-DW Nurse	2,238	0	2,238	2,572	0	-334	-334
63400	1410	Software Support-DW Media Cntr	2,150	0	2,150	11,772	0	-9,622	-9,622
63500	1403	Substitutes-DW Loc Wide	25,000	0	25,000	43,594	0	-18,594	-28,500
63900	1401	Other Prof Services-Cent Admin	270,935	-75,000	195,935	40,968	7,417	147,550	-40,388
63900	1404	DW-Nurse-Oth Prof serv	1,683	0	1,683	0	0	1,683	1,683
63901	1303	Consultants-Sped Loc Wide	35,000	0	35,000	1,932	11,100	21,968	10,000
63902	1401	Financial Audit-Cent. Admin	25,392	0	25,392	0	0	25,392	0
	300	Total Purchased Professional Services	464,323	-75,000	389,323	128,267	28,682	232,374	-78,140
64100	1402	Electricity-Maintenance & Oper	179,196	0	179,196	148,400	17,443	13,353	-12,000
64101	1402	Water & Sewer-Maintenance & Op	18,121	0	18,121	8,014	10,107	0	0
64200	1402	Heating -Maintenance & Oper	72,061	0	72,061	44,330	24,137	3,594	-10,000
64300	1401	Repairs & Maint-Cent. Admin	975	0	975	760	0	215	215
64300	1402	Repairs & Maint-Maintenance &	44,818	0	44,818	38,980	16,548	-10,710	-10,710
64300	1403	Repairs & Maint-DW Loc Wide	13,000	0	13,000	907	2,179	9,914	3,500
64300	1418	Repairs & Maint-DW Technology	0	0	0	996	299	-1,295	-1,295
64450	1101	Leases & Rentals- Sch. Admin	3,756	0	3,756	2,556	0	1,200	0
64450	1201	Leases & Rentals-South Admin	2,855	0	2,855	577	0	2,278	300
64450	1301	Leases & Rentals-Sped Admin	3,331	0	3,331	1,317	0	2,014	400
64450	1401	Leases & Rentals-Central Admin	10,438	0	10,438	4,268	0	6,170	1,000
64450	1402	Leases & Rentals-Maintenance &	0	0	0	330	0	-330	3,500
64450	1410	Leases & Rentals-DW Media Cntr	385	0	385	2,998	0	-2,613	-2,613
64450	1421	Leases & Rentals-DW Copy Cntr	33,166	0	33,166	9,718	0	23,448	4,500
64500	1402	Building Improvement-Main & Op	0	0	0	17,829	0	-17,829	-17,829
64900	1402	Purchased Ser- Maintenance & O	25,092	0	25,092	16,437	3,953	4,702	0
64901	1303	Service Contracts-Sped	36,370	0	36,370	16,427	16,224	3,720	1,000

Woodbridge School District 2021-2022 Budget
as of May 1, 2022

OBJECT	ORG	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANSFRS/A	DJSMNTS	REVISED BUDGET	YTD ACTUAL	ENCUMB	AVAILABLE BUDGET
66100	1103	Supplies-North Loc Wide	2,397	0	2,397	889	518	991	
66100	1105	Supplies-Art	1,752	0	1,752	0	476	1,276	
66100	1107	Supplies-Kindergarten	4,000	0	4,000	2,200	912	889	
66100	1111	Supplies-Music	700	0	700	569	3,230	-3,099	
66100	1112	Supplies-Phys Ed	1,629	0	1,629	173	1,082	374	
66100	1120	Supplies Multi Age	5,000	0	5,000	384	60	4,556	
66100	1126	Supplies-Grade One	5,000	0	5,000	3,468	1,333	199	
66100	1127	Supplies-Grade Two	3,900	0	3,900	2,553	0	1,347	
66100	1203	Supplies-South Loc Wide	1,508	0	1,508	0	979	529	
66100	1205	Supplies-South Art	2,100	0	2,100	0	2,100	0	
66100	1211	Supplies-South Music	2,800	0	2,800	1,605	95	1,100	
66100	1212	Supplies-South Phys Ed	1,600	0	1,600	1,185	0	415	
66100	1228	Supplies-Grade Three	3,892	0	3,892	1,357	871	1,664	
66100	1229	Supplies-Grade Four	2,750	0	2,750	1,266	0	1,484	
66100	1230	Supplies-Grade Five	4,600	0	4,600	3,479	0	1,121	
66100	1231	Supplies-Grade Six	4,600	0	4,600	3,781	0	819	
66100	1303	Supplies-Sped Loc Wide	5,966	0	5,966	4,726	479	761	
66100	1313	Supplies-Sped Pre-School	813	0	813	0	123	690	
66100	1407	Supplies-World Language	600	0	600	94	0	506	
66100	1408	Supplies-DW Language Arts	5,650	0	5,650	1,607	2,032	2,010	
66100	1409	Supplies-DW Math	4,800	0	4,800	4,356	597	-153	
66100	1410	Supplies-DW Media Center	5,100	0	5,100	3,475	0	1,625	
66100	1418	Supplies-DW Technology	12,000	0	12,000	5,954	0	6,046	
66100	1420	Supplies-Social Studies	5,164	0	5,164	0	0	5,164	
66100	1421	Supplies-DW Copy Center	16,000	0	16,000	8,616	1,874	5,510	
66100	1424	Supplies-DW Tag	5,000	0	5,000	1,754	0	3,246	
66100	1434	Supplies-DW STEAM	12,000	0	12,000	5,983	2,088	3,928	
66200	1301	Computer Software-Sped Admin	11,540	0	11,540	10,207	649	684	
66200	1401	Computer Software-Cent. Admin	42,414	0	42,414	17,072	0	25,342	
66200	1403	Computer Software-DW Loc Wide	14,500	0	14,500	1,350	0	13,150	
66200	1418	Computer Software-DW Technolog	0	0	0	270	0	-270	
66300	1402	Supplies Custodial-Main. & Op	40,340	0	40,340	29,887	3,419	7,034	
66301	1402	Supplies Maintenance-Main & Op	6,366	0	6,366	4,382	1,298	687	
66350	1101	Supplies Office-Sch Admin	2,450	0	2,450	594	0	1,856	
66350	1201	Supplies Office-South Admin	1,700	0	1,700	1,025	83	592	
66350	1301	Supplies Office-Sped Admin	1,350	0	1,350	57	0	1,293	
66350	1401	Supplies Office-Cent. Admin	8,395	0	8,395	4,197	682	3,516	

Woodbridge School District 2021-2022 Budget
as of May 1, 2022

OBJECT	ORG	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANSFRS/A DJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMB	AVAILABLE BUDGET	
66400	1410	Books and A/V-DW Media Center	10,000	0	10,000	0	10,000	0	
66450	1401	Subscriptions-Cent. Admin	233	0	233	1,173	0	-940	
66450	1404	Subscriptions-DW Nurse Svcs	255	0	255	0	0	255	
66450	1408	Subscriptions-DW Language Arts	70	0	70	0	0	70	
66450	1410	Subscriptions-DW Media Center	15,150	0	15,150	3,675	3,096	8,379	
66450	1418	Subscriptions-DW Technology	6,500	0	6,500	2,401	1,250	2,849	
66500	1303	Testing-Sped Loc Wide	3,750	0	3,750	3,664	0	86	
66500	1419	Testing-DW Curriculum	10,450	0	10,450	9,072	0	1,378	
66900	1435	Security/Safety	2,064	0	2,064	953	0	1,111	
	600	Total Materials & Supplies	298,848	0	298,848	149,451	39,327	110,070	80033
67320	1403	Equip Computers-DW Loc Wide	11,000	0	11,000	768	0	10,232	0
67320	1418	Equip Computers-DW Technology	100,200	0	100,200	97,009	0	3,191	0
67350	1303	Equip Teaching-Sped Loc Wide	6,000	0	6,000	3,541	4,449	-1,989	-1,989
67400	1402	Equip Building-Main & Oper	3,452	0	3,452	0	0	3,452	3,452
67450	1203	Furniture-South Loc Wide	360	0	360	0	0	360	360
	700	Total Furniture & Equipment	121,012	0	121,012	101,317	4,449	15,246	1,823
68100	1101	Dues, Fees & Member-Sch, Admin	625	0	625	0	0	625	625
68100	1201	Dues, Fees & Member-South Admn	700	0	700	0	0	700	700
68100	1203	Dues, Fees & Member-So.Loc Wd	240	0	240	0	0	240	240
68100	1205	Dues, Fees & Member-Art	895	0	895	0	0	895	895
68100	1211	Dues, Fees & Member-Music	1,290	0	1,290	265	315	710	710
68100	1303	Dues, Fees & Member-Sped	250	0	250	250	0	0	0
68100	1401	Dues, Fees & Member-Cent.Admin	16,282	0	16,282	10,554	610	5,119	5,119
68100	1404	Dues, Fees & Member-DW Nurse	180	0	180	141	0	39	39
68100	1408	Dues, Fees & Member-Lang Arts	300	0	300	0	0	300	300
68100	1409	Dues, Fees & Member-DW Math	400	0	400	0	0	400	400
68100	1410	Dues, Fees & Member-Media Cntr	915	0	915	0	0	915	915
68100	1418	Dues, Fees & Member-Technology	1,500	0	1,500	0	0	1,500	1,500
68100	1419	Dues, Fees & Member-Curriculum	0	0	0	300	0	-300	-300
68100	1423	Dues, Fees & Member-Board Ed	3,000	0	3,000	150	0	2,850	2,850
68100	1434	Dues, Fees & Member-STEAM	120	0	120	0	0	120	120
	800	Total Dues & Fees	26,697	0	26,697	11,660	925	14,113	5500

Woodbridge School District 2021-2022 Budget
as of May 1, 2022

OBJECT	ORG	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANSFRS/A	DJSMTS	REVISED BUDGET	YTD ACTUAL	ENCUMB	AVAILABLE BUDGET
69000	1423	Food	2,500	0	0	2,500	3,779	0	-1,279
69001	1401	Ezra Nurse	36,503	0	0	36,503	19,240	0	17,263
69900	1401	Unanticipated Misc. Expense	22,169	0	0	22,169	0	0	22,169
	900	Total Miscellaneous Expenses	61,172	0	0	61,172	23,019	0	38,153
		Grand Total	15,561,620	75,664	15,637,284	11,982,475	2,596,835	1,043,973	22,630



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