



Washington
West
Supervisory
Union

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To: Jean Berthiaume, Fayston Elementary School Principal
Kaiya Korb, Waitsfield Elementary School Principal
The Waitsfield and Fayston School Boards
Brigid Nease, Superintendent

From: Michelle Baker, WWSU Director of Finance

Date: September 15, 2015

RE: Combined Waitsfield and Fayston Food Service Report as of June 30, 2015

- Exhibit A - Financial Report reflecting FY2015 Budget and Actuals through June 30 for the combined program. The actual cost per meal, based on meals served at both schools, is \$4.29. Breakfast is considered a 50% meal equivalent. This compares to a cost per meal of \$3.62/lunch and \$1.80/breakfast in the 2014-2015 Agreement.

The Food Service Fund ended with a need for a transfer from the general fund of \$10,015 from Fayston; Waitsfield's share was \$11,359, less the 5% discount. Lunch sales were down at both Waitsfield and Fayston. Breakfast meal sales were up slightly in Waitsfield and by an average of 11 meals per day in Fayston. The total meals served in the program were 1,048 less than last year. Lower meal sales, an increase in employee benefits and food costs contributed to the actual cost per meal price of \$4.29 versus the target of \$3.62.

- Exhibit B - A Summary of Average Meal Sales in all categories FY2008 to FY2015.
- Exhibit C – The 2014-2015 meal prices at all WWSU Schools
- As calculated by the VT Agency of Education, the following is the 2014-2015 Fee and Reduced information for all WWSU schools. Note all data is per the AOE.

School	# Free & Reduced Students	Enrollment	% Low Income
Crossett Brook MS	68	264	25.76%
Fayston Elementary	16	112	14.29%
Moretown Elementary	35	124	28.23%
Thatcher Brook PS	120	448	26.79%
Waitsfield Elementary	30	147	20.41%
Warren Elementary	57	181	31.49%
Harwood Union	177	659	26.86%

- The actual general fund subsidy for all food service programs is shown below:

School	FY2015 General Fund Transfer to Food Service
Crossett Brook MS/Thatcher Brook PS	\$30,000
Fayston Elementary	\$10,015
Moretown Elementary (Served by HU)	\$ 9,145
Waitsfield Elementary	\$10,791
Warren Elementary	\$20,254
Harwood Union	\$51,000

- A FY2015-2016 Agreement based on the FY2016 initial budget is also attached. The budget is for an average meal price of \$3.98 and a cost to Fayston of \$12,500 and Waitsfield of \$12,000 in FY2016. The first report comparing actual results to budget will be calculated in December 2015.

Exhibit A - Fayston & Waitsfield School Districts

FY 2015 Food Services Financial Report at June 30, 2015 - Pre Audit

	FY 2015	FY2015	FY2014	FY2013
	Pre-Audit Results	Preliminary Budget	Final Audit	Final Audit
Revenue				
Lunch/Breakfast Sales	\$ 77,243	\$ 69,000	\$ 69,558	\$ 66,147
Contribution from WES (Agreement)	\$ 11,359	\$ 7,000	\$ 7,196	\$ 1,624
Less 5% Credit	\$ 659	\$ (350)	\$ (360)	
State Match	\$ 1,450	\$ 1,243	\$ 1,243	\$ 1,155
Federal/State Lunch Reimbursement	\$ 25,344	\$ 30,100	\$ 30,127	\$ 23,804
Federal/State Breakfast Reimbursement	\$ 10,804	\$ 9,100	\$ 9,470	\$ 7,348
Rebates	\$ 2,527	\$ 3,000	\$ 3,285	\$ -
Miscellaneous-milk/bread/juice sales	\$ 549	\$ 4,500	\$ 4,023	\$ 179
Commodities	\$ 5,962	\$ 7,000	\$ 8,108	\$ 6,523
Total Revenues	\$ 135,898	\$ 130,593	\$ 132,649	\$ 106,780
Expenses				
Wages	\$ 59,432	\$ 59,352	\$ 57,285	\$ 55,963
Substitute Wages	\$ 1,683	\$ 1,500	\$ 354	\$ 1,390
Health Insurance	\$ 16,811	\$ 11,214	\$ 11,714	\$ 9,918
Social Security/Mcare	\$ 4,066	\$ 4,540	\$ 4,053	\$ 4,068
Municipal Retirement	\$ 2,378	\$ 2,968	\$ 2,291	\$ 2,232
Workers Compensation	\$ 439	\$ 350	\$ 323	\$ 356
Employment Security	\$ 165	\$ 215	\$ 205	\$ 346
Total Salaries & Benefits	\$ 84,974	\$ 80,139	\$ 76,225	\$ 74,273
Donated Commodities	\$ 6,236	\$ 7,000	\$ 8,108	\$ 6,922
Purchased Food	\$ 45,998	\$ 38,000	\$ 38,759	\$ 36,941
Supplies	\$ 4,215	\$ 4,500	\$ 4,794	\$ 4,407
Propane	\$ 762	\$ -	\$ -	\$ -
Travel/Training	\$ 1,881	\$ 1,900	\$ 1,780	\$ 1,888
Equipment Maintenance	\$ 1,322	\$ 1,500	\$ 1,052	\$ 1,032
Equipment Purchase	\$ 160	\$ -	\$ -	\$ -
Depreciation-est	700	700	\$ 723	\$ 723
Total Food Service Expenses	\$ 146,246	\$ 133,739	\$ 131,441	\$ 126,186
Net Operating (Loss)/Profit	\$ (10,348)	\$ (3,146)	\$ 1,209	\$ (19,406)
Current Transfer from General Fund Budgeted	\$ 10,015			
Actual Transfer from General Fund				
Number of Meals Served				
Lunches and Breakfast @ 50% equivalent	31,581	32,629	32,706	29,168
Actual Cost Per Meal	\$ 4.29	\$ 3.62	\$ 3.63	\$ 4.04

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Exhibit B - Fayston and Waitsfield Food Service Sales FY2008 to FY2015

Lunch								
	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY2011</u>	<u>FY2012</u>	<u>FY2013</u>	<u>FY2014</u>	<u>FY2015</u>
<u>Fayston Elementary School</u>								
Free Lunch Avg/Day	2.9	5.2	5.5	6.0	4.5	6.4	10.1	7.0
Reduced Lunch Avg/Day	6.8	7.7	4.4	1.6	1.2	3.2	1.0	5.6
Paid Lunch Avg/Day	57.4	64.9	66.3	63.3	63.4	54.9	57.2	51.2
Adult Lunch Avg/Day	6.8	5.5	4.5	3.7	4.0	5.8	6.8	9.1
TOTAL AVERAGE LUNCH SERVED/DAY	<u>73.9</u>	<u>83.2</u>	<u>80.7</u>	<u>74.6</u>	<u>73.1</u>	<u>70.3</u>	<u>75.0</u>	<u>72.8</u>
<u>Waitsfield Elementary School</u>								
Free Lunch Avg/Day	5.3	21.6	24.8	21.3	23.4	24.5	31.0	20.6
Reduced Lunch Avg/Day	10.9	12.8	3.3	4.7	3.2	3.8	2.5	3.9
Paid Lunch Avg/Day	53.4	57.8	61.3	55.0	45.2	40.8	43.3	42.9
Adult Lunch Avg/Day	5.3	4.8	2.4	3.6	5.1	4.4	4.8	4.1
TOTAL AVERAGE LUNCH SERVED/DAY	<u>74.8</u>	<u>97.1</u>	<u>91.7</u>	<u>84.6</u>	<u>76.9</u>	<u>73.5</u>	<u>81.6</u>	<u>71.5</u>
TOTAL LUNCH SERVED PER DAY	<u>148.8</u>	<u>180.3</u>	<u>172.4</u>	<u>159.2</u>	<u>150.0</u>	<u>143.8</u>	<u>156.6</u>	<u>144.3</u>
Breakfast								
<u>Fayston Elementary School</u>								
Free Breakfast Avg/Day	1.1	2.1	3.9	4.0	3.5	2.7	3.3	3.9
Reduced Breakfast Avg/Day	3.5	6.6	1.3	0.7	0.8	1.1	0.3	3.0
Paid Breakfast Avg/Day	14.4	16.8	15.2	19.6	21.2	12.6	11.2	18.4
Adult Breakfast Avg/Day	0.8	1.0	0.7	0.4	7.4	0.2	0.5	0.8
TOTAL AVERAGE BREAK SERVED/DAY	<u>19.7</u>	<u>26.5</u>	<u>21.1</u>	<u>24.7</u>	<u>32.9</u>	<u>16.6</u>	<u>15.3</u>	<u>26.0</u>
<u>Waitsfield Elementary School</u>								
Free Breakfast Avg/Day	3.7	14.6	24.2	18.9	16.4	17.5	23.7	18.9
Reduced Breakfast Avg/Day	1.2	5.4	1.2	3.1	1.6	1.2	1.0	3.6
Paid Breakfast Avg/Day	0.4	0.7	3.9	3.5	9.0	6.6	9.7	13.6
Adult Breakfast Avg/Day	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1
TOTAL AVERAGE BREAK SERVED/DAY	<u>5.3</u>	<u>20.8</u>	<u>29.4</u>	<u>25.5</u>	<u>27.0</u>	<u>25.4</u>	<u>34.5</u>	<u>36.3</u>
TOTAL BREAK SERVED PER DAY	<u>25.0</u>	<u>47.3</u>	<u>50.5</u>	<u>50.2</u>	<u>60.0</u>	<u>42.0</u>	<u>49.8</u>	<u>62.3</u>
TOTAL REVENUES INTO PROGRAM	\$ 118,404	\$ 121,917	\$ 118,899	\$ 107,484	\$ 106,780	\$ 132,649	\$ 130,593	

Exhibit C - Washington West Supervisory Union, 2014-2015 Meal Prices

2014-2015 School Year price changes are indicated in **bold**

	Waitsfield PK-6	Warren PK-6	Fayston PK-	Moretown PK-6	Thatcher Brook PK-4	Crossett Brook 5-8	Harwood Union 7-12
Student - Breakfast	\$ 1.75	\$ 1.25	\$ 1.75	\$ 1.75	\$ 1.50	\$ 1.50	\$ 2.25
Student - Reduced Price Breakfast (State Subsidized no charge to students)	\$ 0.30	\$ 0.30	\$ 0.30	\$ 0.30	\$ 0.30	\$ 0.30	\$ 0.30
Student - Free Breakfast	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adult - Breakfast	\$ 1.75	\$ 1.40	\$ 1.75	\$ 2.00	\$ 1.75	\$ 1.75	\$ 3.00
Student - Lunch	\$ 3.25	\$ 3.00	\$ 3.25	\$ 3.50	\$ 3.00	\$ 3.25	\$ 3.50
Student - Reduced Price Lunch (State Subsidized no charge to students)	\$ 0.40	\$ 0.40	\$ 0.40	\$ 0.40	\$ 0.40	\$ 0.40	\$ 0.40
Student - Free Lunch	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adult- Lunch	\$ 3.75	\$ 3.75	\$ 3.75	\$ 3.75	\$ 4.50	\$ 4.50	\$ 4.50

Waitsfield & Fayston moving from \$3.00 Lunch to \$3.25 in 2014-2015

Federal Reimbursement for FY2015 is \$3.04/lunch and \$1.62 for breakfast for those students eligible for free/reduced meals

Federal Reimbursement is \$.34/meal for all full-priced lunch and \$.28/Breakfast