

**Wilton-Lyndeborough Cooperative School District**  
**School Administrative Unit #63**

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603-732-9227

Bryan K. Lane  
Superintendent of Schools

Ned Pratt  
Director of Student Support Services

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Business Administrator

**Food Service Review: August - January 2020 YTD**

Average Monthly Enrollment for LCS is down 7 students, up 27 students at FRES and flat at WLC year-over-year. District-wide, average enrollment is up 19 students. The district-wide % of Free and Reduced students is down 1.3%.

<b>FY20</b>	<b><u>Free</u></b>	<b><u>Red</u></b>	<b><u>Paid</u></b>	<b><u>Total</u></b>	<b><u>% F&amp;R</u></b>
LCS	8	2	48	59	18.1%
FRES	50	9	178	238	25.0%
WLC	<u>53</u>	<u>12</u>	<u>213</u>	<u>278</u>	<u>23.4%</u>
Total	112	23	439	574	23.5%

<b>FY19</b>	<b><u>Free</u></b>	<b><u>Red</u></b>	<b><u>Paid</u></b>	<b><u>Total</u></b>	<b><u>% F&amp;R</u></b>
LCS	14	6	45	66	31.4%
FRES	42	12	157	211	25.7%
WLC	<u>52</u>	<u>11</u>	<u>216</u>	<u>278</u>	<u>22.5%</u>
Total	108	29	418	555	24.8%

Breakfast meal counts – August through January, the District sold a total of 7,510 breakfast meals over an average of 93 operating days, or 81 meals per day (vs. 85 the prior year).

<b>FY20</b>	<b><u>Days</u></b>	<b><u>Free</u></b>	<b><u>Red</u></b>	<b><u>Paid</u></b>	<b><u>Total</u></b>	<b><u>Meals per Day</u></b>	<b><u>Meals per Day F&amp;R</u></b>
LCS	93	102	29	490	621	7	1
FRES	93	2,361	215	1,973	4,549	49	28
WLC	<u>93</u>	<u>1,213</u>	<u>208</u>	<u>919</u>	<u>2,340</u>	<u>25</u>	<u>15</u>
Total	93	3,676	452	3,382	7,510	81	44

<b>FY19</b>	<b><u>Days</u></b>	<b><u>Free</u></b>	<b><u>Red</u></b>	<b><u>Paid</u></b>	<b><u>Total</u></b>	<b><u>Meals per Day</u></b>	<b><u>Meals per Day F&amp;R</u></b>
LCS	88	522	102	561	1,185	13	7
FRES	90	1,646	371	1,163	3,180	35	22
WLC	<u>92</u>	<u>2,226</u>	<u>198</u>	<u>926</u>	<u>3,350</u>	<u>36</u>	<u>26</u>
Total	90	4,394	671	2,650	7,715	85	56

Lunch meal counts - August through January, the District sold a total of 19,720 lunch meals over an average of 93 operating days, or 212 meals per day (vs. 207 the prior year).

<u>FY20</u>	<u>Days</u>	<u>Free</u>	<u>Red</u>	<u>Paid</u>	<u>Total</u>	<u>Meals per Day</u>	<u>Meals per Day F&amp;R</u>
LCS	93	412	62	1,021	1,495	16	5
FRES	93	3,279	373	5,251	8,903	96	39
<u>WLC</u>	<u>93</u>	<u>2,727</u>	<u>651</u>	<u>5,944</u>	<u>9,322</u>	<u>100</u>	<u>36</u>
Total	93	6,418	1,086	12,216	19,720	212	81

<u>FY19</u>	<u>Days</u>	<u>Free</u>	<u>Red</u>	<u>Paid</u>	<u>Total</u>	<u>Meals per Day</u>	<u>Meals per Day F&amp;R</u>
LCS	93	779	232	900	1,911	21	11
FRES	93	2,607	871	4,591	8,069	87	37
<u>WLC</u>	<u>93</u>	<u>3,075</u>	<u>607</u>	<u>5,556</u>	<u>9,238</u>	<u>99</u>	<u>40</u>
Total	93	6,461	1,710	11,047	19,218	207	88

Revenue Forecast as of 2-7-20: In FY19, revenues were \$252,391 which included revenues of \$204,134 and a general fund transfer of \$48,257. The forecast for FY20 totals \$ 229,852 which includes revenues of \$204,852 and a general fund transfer of \$25,000. This remains unchanged from the previous forecast.

<u>Account</u>	<u>Description</u>	<u>FY19</u>	<u>FY20 Budget</u>	<u>YTD 2-7-20</u>	<u>Forecast</u>
21.1610.000.00.00000	Food Svc Sales - Lunch	\$95,706	\$96,600	\$37,034	72,517
21.1611.000.00.00000	Food Svs Sales - Breakfast	\$18,783	\$18,400	\$6,242	10,587
21.1615.000.02.00000	Food Svs Sales - Non Program	\$0	\$0	\$21,099	\$45,205
21.1630.000.00.00000	Food Svs Sales - Catering	\$0	\$0	\$604	\$604
21.1990.000.00.00000	Food Svc Misc Revenue	\$0	\$0	\$52	\$52
21.3260.000.00.00000	Child Nutrition - State	\$2,555	\$2,500	\$260	\$3,229
21.4560.000.00.00000	Child Nutrition - Federal Lunch	\$58,073	\$73,500	\$23,848	\$55,331
21.4561.000.00.00000	Child Nutrition - Federal Breakfast	\$19,851	\$14,000	\$7,181	\$17,327
21.4590.000.00.00000	Commodities	\$9,166	\$0	\$0	\$0
<u>21.5210.000.00.00000</u>	<u>Trans From Gen. Fund</u>	<u>\$48,257</u>	<u>\$25,000</u>	<u>\$0</u>	<u>\$25,000</u>
Total		\$252,391	\$230,000	\$96,320	\$229,852

Debt Collection – Since the beginning of the fiscal year, the District has reduced debt from Active students by \$ 1,108. The debt associated with inactive students remains at \$5,762 as of February 7.

As of:	Active
July 1 2019	\$14,876
Feb 7 2020	\$13,768

Expenditures YTD: Salaries and benefits are forecast to be over budget by \$1970.46 due to NHRS and dental benefits (not budgeted). This shortfall is anticipated to be covered by the remainder of the budget to net \$6,131.02.

<u>Account</u>	<u>Description</u>	<u>Budget</u>	<u>YTD</u>	<u>Encumbrance</u>	<u>Balance</u>
21.3110.116.00.00000	F/Svc Supvsr Salary	\$42,000.00	\$27,314.95	\$16,153.80	-\$(\$1,468.75)
21.3110.211.00.00000	F/Svc Supvsr Medical	\$2,000.00	\$0.00	\$0.00	\$2000.00
21.3110.213.00.00000	F/Svc Supvsr Life Ins	\$84.00	\$24.42	\$14.33	\$45.25
21.3110.214.00.00000	F/Svc Supvsr Disability Ins	\$88.00	\$20.46	\$11.69	\$55.85
21.3110.220.00.00000	F/Svc Supvsr FICA	\$3,464.00	\$2,089.48	\$1,235.70	\$138.82
21.3110.231.00.00000	Employee Retirement	\$0.00	\$1,793.23	\$1,804.39	-\$(\$3,597.62)
21.3110.250.00.00000	F/Svc Supvsr U/C	\$64.00	\$90.13	\$53.30	-\$(\$79.43)
21.3110.260.00.00000	F/Svc Supvsr W/C	\$1,069.00	\$679.41	\$401.80	-\$(\$12.21)
21.3120.116.00.00000	F/Svc Wkrs Salary	\$69,615.50	\$35,742.54	\$33,520.60	\$352.36
21.3120.211.00.00000	F/Svc Wkrs Medical	\$10,422.00	\$5,731.88	\$4,689.72	\$0.40
21.3120.212.00.00000	Dental Insurance	\$0.00	\$348.59	\$285.21	-\$(\$633.80)
21.3120.213.00.00000	F/Svc Wkrs Life Ins	\$210.00	\$22.66	\$18.19	\$169.15
21.3120.214.00.00000	F/Svc Wkrs Disability Ins	\$196.00	\$11.99	\$9.81	\$174.20
21.3120.220.00.00000	F/Svc Wkrs FICA	\$5,679.00	\$2,770.17	\$2,593.488	\$680.35
21.3120.231.00.00000	Employee Retirement	\$0.00	\$11.17	\$0.00	-\$(\$11.17)
21.3120.250.00.00000	F/Svc Wkrs U/C	\$282.00	\$118.70	\$94.90	\$68.40
21.3120.260.00.00000	F/Svc Wkrs W/C	<u>\$1,784.00</u>	<u>\$725.05</u>	<u>\$546.21</u>	<u>\$512.74</u>
<b>Salary/Benefits</b>		<b>\$136,957.50</b>	<b>\$77,494.83</b>	<b>\$58,295.13</b>	<b>(\$1,970.46)</b>
21.3120.430.00.00000	F/Svs Repairs & Maint	\$5,000.00	\$1,398.61	\$0.00	\$3,601.39
21.3120.580.00.00000	F/Svc Travel	\$2,199.62	\$689.88	\$0.00	\$1,509.74
21.3120.610.00.00000	F/Svc Non Food Supplies	\$7,000.00	\$3,517.22	\$2,232.78	\$1,250.00
21.3120.612.00.00000	F/Svc Office Supplies	\$300.00	\$0.00	\$0.00	\$300.00
21.3120.613.00.00000	F/Svc Postage & Del	\$225.00	\$55.00	\$170.00	\$0.00
21.3120.615.00.00000	F/Svc Chemicals	\$1,000.00	\$1,287.94	\$712.06	-\$(\$1,000.00)
21.3120.617.00.00000	F/Svc Kitchen Supplies	\$250.00	\$150.38	\$0.00	\$99.62
21.3120.630.00.00000	F/Svc Food Supplies	\$53,703.50	\$33,460.52	\$17,414.48	\$2,828.50
21.3120.631.00.00000	F/Svc Milk	\$11,100.00	\$6,545.68	\$4,554.32	\$0.00
21.3120.632.00.00000	F/Svc Snacks	\$4,619.88	\$4,600.17	\$1,752.98	-\$(\$1,733.27)
21.3120.633.00.00000	F/Svc USDA Commodities	\$1,312.50	\$905.75	\$406.75	\$0.00
21.3120.650.00.00000	F/Svc Software	\$5,132.00	\$3,886.00	\$0.00	\$1,246.00
21.3120.810.00.00000	F/Svc Dues & Fees	<u>\$1,200.00</u>	\$500.50	\$700.00	-\$(\$0.50)
<b>Non Salary/Benefits</b>		<b>\$93,042.50</b>	<b>\$56,997.65</b>	<b>\$27,943.37</b>	<b>\$8,101.48</b>
<b>Total</b>		<b>\$230,000.00</b>	<b>\$134,492.48</b>	<b>\$89,376.50</b>	<b>\$6,131.02</b>