

**New Haven Board of Education
Food and Nutrition Program
Financial Monthly Overview
Fiscal Year Ending June 30, 2023**

Summary of Financial Results

	<u>Fiscal Year 2018 (Actual)</u>	<u>Fiscal Year 2019 (Actual)</u>	<u>Fiscal Year 2020 (Actual)</u>	<u>Fiscal Year 2021 (Actual)</u>	<u>Fiscal Year 2022 (Unaudited)</u>	<u>Fiscal Year 2023 (Forecasted)</u>
<u>REVENUES</u>						
National School Lunch Program	13,970,285	14,488,291	11,688,494	6,718,712	15,752,546	16,381,138
State governments	554,012	547,782	518,684	508,899	441,741	470,000
Food Service Fees	8,850	74,371	73,145	23,630	68,448	21,410
Miscellaneous/Other Revenue Sources	72,389	23,332	6,693	13,464	0	31,390
Other revenue	0	0	0	0	59,158	0
Total Revenues	<u>\$ 14,605,536</u>	<u>\$ 15,133,775</u>	<u>\$ 12,287,016</u>	<u>\$ 7,264,704</u>	<u>\$ 16,321,893</u>	<u>\$ 16,903,938</u>
<u>EXPENDITURES</u>						
Salary/Wages	5,147,504	5,249,328	5,270,019	4,473,001	4,931,384	5,437,209
Overtime	83,585	80,474	83,874	110,626	119,673	136,751
Longevity	40,463	39,217	39,515	35,958	36,279	34,851
Other Personnel Cost	0	0	0	0	0	0
Employee Benefits	1,557,669	1,922,628	756,978	1,192,802	1,564,279	2,463,178
Program Expenditures	905,921	908,967	797,215	590,313	891,726	921,138
Food Cost	5,954,447	6,175,152	5,342,364	2,245,506	5,624,381	6,500,000
Food Supplies	680,712	725,534	589,082	356,556	748,487	949,437
Rolling Stock	101,701	0	0	0	0	0
Other Program Expenditures	0	0	0	0	0	0
Total Expenditures	<u>\$ 14,472,001</u>	<u>\$ 15,101,300</u>	<u>\$ 12,879,047</u>	<u>\$ 9,004,761</u>	<u>\$ 13,916,209</u>	<u>\$ 16,442,563</u>
Program Sub-Total prior to transfers	<u>\$ 133,535</u>	<u>\$ 32,476</u>	<u>\$ (592,031)</u>	<u>\$ (1,740,057)</u>	<u>\$ 2,405,684</u>	<u>\$ 461,375</u>
Surplus or (deficiency) of revenues over expenditures				9,052,069		
OTHER FINANCING SOURCES (USES)						
General Fund Transfer	0	0	300,000	1,787,365	(500,000)	0
Other Sources and Uses Transfer In	0	0	0	0	0	0
Other Sources and Uses Transfer Out	0	0	0	0	(900,000)	0
Other Food Service grant results	799	(8,163)	0	6,106	0	0
Auditor Adjustment ⁽¹⁾	0	0	0	0	0	0
Net other financing source (uses)	<u>\$ 798.70</u>	<u>\$ (8,162.67)</u>	<u>\$ 300,000.00</u>	<u>\$ 1,793,470.70</u>	<u>\$ (1,400,000.00)</u>	<u>\$ -</u>
Net Operating Results	<u>\$ 134,334</u>	<u>\$ 24,313</u>	<u>\$ (292,031)</u>	<u>\$ 53,414</u>	<u>\$ 1,005,684</u>	<u>\$ 461,375</u>
Surplus or (deficiency) of revenues over expenditures						
FUND BALANCE (DEFICIT), beginning of year	<i>\$ 1,826,249</i>	<i>\$ 1,960,583</i>	<i>\$ 1,984,896</i>	<i>\$ 1,692,864</i>	<i>\$ 1,746,278</i>	<i>\$ 1,746,278</i>
FUND BALANCE, end of year	<i>\$ 1,960,583</i>	<i>\$ 1,984,896</i>	<i>\$ 1,692,864</i>	<i>\$ 1,746,278</i>	<i>\$ 2,751,962</i>	<i>\$ 2,207,653</i>

(1) Auditor Adjustment in FY 2018-The City transferred in \$7.2 million of General Fund contributions to the Food Service Program to eliminate accumulated interfund advances from previous years

**Food and Nutrition Program
Projection Report
Revenues and Expenditures thru March 2023**

ACCOUNT DESCRIPTION	Budget Allocation	Year-to Date July-September	Forecasted October-June	FY 2023 Total
<u>National School Lunch Program</u>				
State Cafeteria Breakfast	4,100,000	2,593,454	1,701,679	4,295,133
State Cafeteria Lunch	9,600,000	6,933,708	4,116,440	11,050,147
After School Snack Program	80,000	48,352	32,161	80,513
Supper Program	100,000	212,916	112,424	325,341
Fresh Fruit & Vegetable	50,000	63,673	0	63,673
Summer Food Service	600,000	566,332	0	566,332
Sub-Total	14,530,000	10,418,434	5,962,704	16,381,138
<u>State Grants</u>				
Healthy Food Initiative	250,000	0	250,000	250,000
State Matching Fund - Lunch	75,000	0	75,000	75,000
State Matching Funds -Breakfast	45,000	0	45,000	45,000
State Breakfast Startup Funds	100,000	0	100,000	100,000
Sub-Total	470,000	0	470,000	470,000
<u>Food Service Fees</u>				
Cafeteria Fees	0	1,951	0	1,951
Charter School Reim	0	0	0	0
Other Misc. Revenue	0	31,390	0	31,390
Contracted Food Reimbursement	0	19,459	0	19,459
Sub-Total	0	52,800	0	52,800
Total Food Service Revenue	15,000,000	10,471,234	6,432,704	16,903,938

**Food and Nutrition Program
Projection Report
Revenues and Expenditures thru March 2023**

ACCOUNT DESCRIPTION	Budget Allocation	Year-to Date July-September	Forecasted October-June	FY 2023 Total
<u>Wages And Overtime</u>				
Management	800,000	452,571	150,559	603,130
Custodian	0	0	0	0
Clerical Salaries	300,000	171,461	69,234	240,696
Cafeteria Staff	4,000,000	2,748,737	1,225,374	3,974,111
Truck Drivers	300,000	205,753	76,304	282,057
Part Time Payroll	0	201,401	85,815	287,216
Longevity	50,000	34,476	375	34,851
Management Overtime	0	0	0	0
Clerical Overtime	50,000	38,763	15,814	54,576
Cafeteria Overtime	10,000	540	0	540
Truck Drivers Overtime	50,000	34,919	11,120	46,039
Custodial Overtime	25,000	23,575	12,020	35,595
Salary Reserve	50,000	0	50,000	50,000
Sub-Total	5,635,000	3,912,196	1,696,614	5,608,810
<u>Employee Benefits</u>				
Other Benefits	0	0	0	0
Health Insurance	1,100,000	336,921	1,525,790	1,862,712
Retirement Contribution	20,000	13,667	4,544	18,210
Fica/Medicare Employer Contrib	300,000	205,617	89,144	294,761
Workers Compensation	250,000	166,823	120,672	287,496
Sub-Total	1,670,000	723,028	1,740,150	2,463,178
<u>Non-Personnel Cost</u>				
Mileage	15,000	6,866	8,134	15,000
Professional Meetings	5,000	0	5,000	5,000
Equipment	20,000	98,124	150,000	248,124
Computer Equipment	25,000	29,859	20,000	49,859
General Office Supplies	25,000	14,873	10,127	25,000
Other Materials And Supplies	50,000	10,051	39,949	50,000
Uniforms	25,000	28,155	20,000	48,155
Food And Supplies	6,300,000	4,750,987	1,749,013	6,500,000
Repairs And Maintenance	350,000	247,785	102,215	350,000
Food Supplies	750,000	649,437	300,000	949,437
Registration Dues	20,000	0	20,000	20,000
Vehicle Repairs	50,000	10,072	39,928	50,000
Training And Other	0	0	0	0
Other Contractual Svs	50,000	44,634	5,366	50,000
Misc. Expense	10,000	461	9,539	10,000
Rolling Stock	0	0	0	0
Sub-Total	7,695,000	5,891,302	2,479,273	8,370,575
<u>Expenditures Transfers In/Out</u>				
Capital Transfer In/Out	0	0	0	0
General Fund Transfer In/Out	0	0	0	0
Sub-Total	0	0	0	0
Total Food Service Expenses	15,000,000	10,526,526	5,916,037	16,442,563
Program Sub-Total Prior To Transfers				461,375
<u>Transfers In / Out</u>				
Grants, Sweeps, & Fin. Sou	0	0	0	0
General Fund Contributions (Revenue)	0	0	0	0
Total Food Service Expenses	0	0	0	0
Program Operating Result (Net) Surplus / (Deficit)				461,375

Monthly Meal Counts As of February 2023

Breakfast

	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>Net Change 23 V 22</u>	<u>Net Change Percentage</u>
July	74,095	60,893	61,691	59,509	65,849	63,410	50,641	(12,769)	-20.14%
August	43,945	22,728	23,693	7,495	35,891	26,914	25,045	(1,869)	-6.94%
September	217,750	187,060	187,060	209,815	34,761	152,903	159,808	6,905	4.52%
October	267,129	258,221	258,221	237,455	67,859	184,988	170,262	(14,726)	-7.96%
November	226,430	199,923	199,923	192,221	56,638	167,595	157,492	(10,103)	-6.03%
December	187,017	175,262	175,262	134,119	68,155	151,012	141,828	(9,184)	-6.08%
January	238,618	216,964	218,251	215,868	88,988	123,606	170,197	46,591	37.69%
February	154,123	157,202	141,975	164,509	71,140	126,393	155,580	29,187	23.09%
Total	<u>1,409,107</u>	<u>1,278,253</u>	<u>1,266,076</u>	<u>1,220,991</u>	<u>489,281</u>	<u>996,821</u>	<u>1,030,853</u>	<u>34,032</u>	<u>6.96%</u>

Lunch

	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>Net Change 23 V 22</u>	<u>Net Change Percentage</u>
July	102,939	82,977	80,592	78,968	66,068	78,068	68,703	(9,365)	-12.00%
August	71,137	39,082	37,998	9,261	36,288	39,055	46,923	7,868	20.15%
September	286,275	261,045	261,045	295,545	34,747	240,147	264,717	24,570	10.23%
October	344,488	347,095	347,095	326,488	67,874	280,937	272,966	(7,971)	-2.84%
November	293,241	275,703	275,703	260,073	56,480	251,439	251,246	(193)	-0.08%
December	255,141	230,911	230,911	208,767	68,119	228,475	228,517	42	0.02%
January	299,757	291,404	309,587	295,202	89,042	206,487	267,581	61,094	29.59%
February	210,136	224,380	215,075	231,271	71,740	192,642	245,603	52,961	27.49%
Total	<u>1,863,114</u>	<u>1,752,597</u>	<u>1,758,006</u>	<u>1,705,575</u>	<u>490,358</u>	<u>1,517,250</u>	<u>1,646,256</u>	<u>129,006</u>	<u>26.31%</u>

**Monthly Meal Counts
As of February 2023**

Grand Total

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Net Change 23 V 22	Net Change Percentage
July	177,034	143,870	142,283	138,477	131,917	141,478	119,344	(22,134)	-15.64%
August	115,082	61,810	61,691	16,756	72,179	65,969	71,968	5,999	9.09%
September	504,025	448,105	448,105	505,360	69,508	393,050	424,525	31,475	8.01%
October	611,617	605,316	605,316	563,943	135,733	465,925	443,228	(22,697)	-4.87%
November	519,671	475,626	475,626	452,294	113,118	419,034	408,738	(10,296)	-2.46%
December	442,158	406,173	406,173	342,886	136,274	379,487	370,345	(9,142)	-2.41%
January	538,375	508,368	527,838	511,070	178,030	330,093	437,778	107,685	32.62%
February	364,259	381,582	357,050	395,780	142,880	319,035	401,183	82,148	25.75%
Total	<u>3,272,221</u>	<u>3,030,850</u>	<u>3,024,082</u>	<u>2,926,566</u>	<u>979,639</u>	<u>2,514,071</u>	<u>2,677,109</u>	<u>163,038</u>	<u>16.64%</u>