

2025-26 Cafeteria Report

2024-25 Recap

2025-26 Comparison through November

MUSD Board Meeting January 15, 2026

2024-25 Recap – Meal Participation

	CEP					
	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
Days	180	180	180	180	178	180
	<i>COVID pt</i>	<i>COVID all</i>	<i>In Person</i>	<i>Universal Meals</i>		
Lunch	25,973	21,784	24,823	25,744	28,693	30,207
Breakfast	15,999	21,784	14,940	17,179	18,589	24,052
Total Meals Served	41,972	43,568	39,763	42,923	47,282	54,259
Avg Meals/Day	233	242	221	238	266	301
Lunch %	61.9%	50.0%	62.4%	60.0%	60.7%	55.7%
Breakfast %	38.1%	50.0%	37.6%	40.0%	39.3%	44.3%
Lunch Meals per day	144	121	138	143	161	168
Breakfast meals per day	89	121	83	95	104	134
	525	477	449	462	436	429
% Students Lunch	27.5%	25.4%	30.7%	31.0%	37.0%	39.1%
% Students Breakfast	16.9%	25.4%	18.5%	20.7%	24.0%	31.1%

- 2019-20 begin operating under the Community Eligibility Provision (CEP) – allows schools with an Identified Student Percentage (ISP) of greater than 40% to participate and eliminate the administrative burden of school meal applications and still serve breakfast and lunch at no charge to all students.
- 2019-20 through 2021-22 data impacted by COVID.
- 2020-21 provided 2 meals per day for as many children as families requested.
- 2022-23 California Universal Meals implemented. Schools are required to provide 2 meals per day to all students. Students may take or not take the meals. Reimbursement at free rate.

In 2024-25:

- Served a total of 54,259 meals, up 14.8% from 47,282 meals served in 23/24.
- 2024-25 Enrollment decreased 1.6% to 429 from 436 in 23/24.
- Averaged 301 meals per day – 56% lunch and 44% breakfast, a slight change to the 60/40 historical ratio.
- Student participation continues to grow, with breakfast increasing to a 31% participation, up from 24%; and lunch at 39% participation, up from 37%.

2024-25 Recap – Revenue and Expenditure

	CEP					
	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
	<i>COVID pt</i>	<i>COVID all</i>	<i>In Person</i>	<i>Universal Meals</i>		
Revenue						
Cash Sales	42,275.00	1,059.50	17,743.00	18,761.50	17,820.25	19,466.75
Federal Reimb.	106,033.00	127,654.24	149,468.32	118,422.10	133,954.21	156,850.98
State Reimb.	8,834.00	23,028.90	9,888.94	79,907.94	87,398.28	101,716.03
Other	(2,737.40)	27,967.59	7,484.40	18,515.03	6,535.33	20,696.96
LFS/SBP	-	-	-	-	28,285.77	28,437.13
Contribution	113,025.68	132,999.39	88,571.26	99,027.70	73,441.71	109,587.48
						24/25 bfb
Total Revenue	\$ 267,430.28	\$ 312,709.62	\$ 273,155.92	\$ 334,634.27	\$ 347,435.55	\$ 436,755.33
Expenditures						
Salaries	96,409.53	99,270.75	103,887.03	117,233.38	119,624.40	163,670.69
Benefits	55,150.99	57,496.61	60,551.66	67,839.41	73,208.54	96,584.83
Supplies	11,739.31	14,222.30	13,131.25	13,235.79	16,104.72	16,070.88
Non-Cap Equip	-	-	2,409.38	-	-	-
Food	92,101.45	131,853.84	83,908.01	122,993.30	121,242.04	144,565.21
Operations	6,029.00	3,866.12	3,268.59	7,332.39	11,255.85	9,863.72
Indirect costs	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
Total Expenditures	\$ 267,430.28	\$ 312,709.62	\$ 273,155.92	\$ 334,634.27	\$ 347,435.55	\$ 436,755.33

- Fed/State reimbursements = \$258,567, up \$37,215, or 16.8% over prior year.
- 1x Local Food for Schools (LFS) and School Best Practices (SBP) grant carryover offset contribution.
- Contribution higher by \$36,146, or 49.2%.
- Salaries/Benefits higher by \$67,423, or 35.0%, on retirement replacements for 6 months.
- Supplies were flat; Operations lower.
- Food costs increased by 19.2%, or \$23,323.
- Overall, expenditures increased \$89,320, or 25.7%

2025-26 Comparison through November – Meal Participation

	CEP						
	COVID pt	COVID all	In Person	Universal Meals			
	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>
Days	62	58	64	66	61	63	63
Lunch	8,690	8,029	8,381	8,949	9,612	11,086	10,515
Breakfast	4,023	8,029	4,685	6,191	6,261	7,948	9,929
Total Meals Served	12,713	16,058	13,066	15,140	15,873	19,034	20,444
	-1.0%	26.3%	-18.6%	15.9%	4.8%	19.9%	7.4%
Avg Meals/Day	205	277	204	229	260	302	325
Lunch %	68.4%	50.0%	64.1%	59.1%	60.6%	58.2%	51.4%
Breakfast %	31.6%	50.0%	35.9%	40.9%	39.4%	41.8%	48.6%
Lunch Meals per day	140	138	131	136	158	176	167
Breakfast meals per day	65	138	73	94	103	126	158
Enrollment - Census Day	525	476	449	462	436	429	411
% Lunch Participation	26.7%	29.1%	29.2%	29.3%	36.1%	41.0%	40.6%
% Breakfast Participation	12.4%	29.1%	16.3%	20.3%	23.5%	29.4%	38.3%

- Served 20,444 meals through November, 7.4% higher than 24/25.
- Average 325 meals per day, moving closer to a 50/50 ratio lunch and breakfast.
- Student participation increased to 78.9% from 70.4% in 24/25.
- Annual enrollment lower by 4.2%, to 411 from 429 last year.

2025-26 Comparison through November – Revenue and Expense

	CEP						
	COVID pt	COVID all	In Person	Universal Meals			
Revenue	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Cash Sales	20,708	530	5,638	7,173	6,325	6,868	1,871
Federal Reimb.	29,499	47,050	47,722	40,885	44,180	54,652	59,148
Fed Performance	608	562	-	716	769	998	946
State Reimb.	2,326	3,926	3,249	28,124	29,331	35,887	39,352
Total Revenue	52,533	51,506	56,609	76,897	80,604	98,405	101,318
Expenditures							
Salaries	29,999	30,660	32,479	37,046	37,483	40,961	57,655
Benefits	19,317	19,371	20,397	23,272	24,735	24,815	26,505
Supplies	4,742	6,245	5,033	5,809	6,157	6,599	7,767
Non-Cap Equip	-	-	1,572	-	-	-	-
Food	34,605	38,457	28,130	38,523	38,924	43,981	45,473
Operations	4,270	4,250	4,844	5,328	4,847	5,300	5,524
Indirect costs	-	-	-	-	-	-	-
Total Expenditures	92,933	98,983	92,454	109,978	112,146	121,655	142,924
Suplus/(Deficit)	(40,400)	(47,477)	(35,845)	(33,081)	(31,542)	(23,249)	(41,606)
Enrollment - Census Day	525	476	449	462	436	429	411

- Federal reimb/performance up 8.0%.
- State reimbursement up 9.7%.
- Total Revenue up 3.0%.
- Meals served up 7.4%.
- Food costs are up 3.4%.
- Salary/Benefits +27.0%.
- Supplies/Ops +11.7%.
- Overall expense +17.5%