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MEMORANDUM

TO: Senate Agriculture Committee
FROM: Rosie Krueger, Assistant Director of Child Nutrition Programs
SUBJECT: Requested information on Unpaid Meal Balances
DATE: April 29, 2022

The committee asked for information on unpaid meal balances. The Vermont Agency of Education does not collect this information statewide, however we do review unpaid meal balances when reviewing school food authorities as part of our administrative review process. Below, we have provided the unpaid meal charge balances from a sampling of schools sites and school food authorities, which we were able to pull from information collected during the 2017-2018 administrative reviews. This is intended to give an idea of what unpaid meal charges might look like for a given school site or school food authority, but it is not a statistically valid sample. These are not the only school sites or school food authorities with balances - they are the only ones for which we had easily accessible information.

Site Level:

Site:	As of Date:	Unpaid Meal Charges:
Montpelier Main Street Middle School	3/20/2018	\$ (431.92)
Montpelier High School	3/20/2018	\$ (359.24)
BVSU - Arlington Memorial HS	6/21/2017	\$ (132.60)
BVSU - Fisher Elementary School	6/21/2017	\$ (188.55)
GRCSU (Rutland Southwest) Wells Village School	6/26/2017	\$ (396.05)
GRCSU (Rutland Southwest) Middletown Springs	11/21/2017	\$ (1,076.30)
Orleans Central - Brownington Central School	6/20/2017	\$ (8.14)
Orleans Central - Barton Graded School	6/28/2017	\$ (28.25)
Bennington-Rutland - Mettawee Community School	6/21/2017	\$ (908.60)

School Food Authority Level:

School Food Authority:	As of Date:	Unpaid Meal Charges:
Champlain Valley SD	2/5/2018	\$ (10,904.62)
Addison Northwest	6/30/2017	\$ (5,484.02)
Essex Westford (CCSU) *	7/7/2017	\$ (1,911.31)
Essex Westford (Essex Town)	School Year 16-17	\$ (6,767.41)

*CCSU also had \$(661.46) in unpaid charges for a la carte sales

National Data:

The following two graphics come from the *Special Nutrition Program Operations Study: State and School Food Authority Policies and Practices for School Meals Programs School Year 2011-12*, published by USDA in March 2014.

Table V-2.11. Among SFAs with Unrecovered Lost Revenue from Unpaid Meals, the Percentage of SFAs with Various Magnitudes of Losses, SY 2010-11

Unrecovered lost revenues from unpaid meals as a percentage of total annual SFA cash expenditures	Of those with lost revenue, the percentage of SFAs by the magnitude of the loss
≤1.0%	89.4%
1.1% to 10.0%	10.0
≥10.1%	0.7
Total all SFAs with lost revenues for unpaid meals	100.0
Average percentage (lost revenues/expenditures)	0.51
Total SFAs: Weighted <i>n</i>	6,148
Total SFAs: Unweighted <i>n</i>	688¹

¹ *n* is less than the 801 SFAs that reported unpaid meal costs and did not recover all of the money due to item non-response.
Data Source: SFA Director Survey 2011, questions 7.1a, 8.2, and 8.3.

Table V-2.12. Among SFAs with Unrecovered Lost Revenues from Unpaid Meals, the Percentage of SFAs by Break-Even Status given Actual Lost Revenues versus the Assumption All Unpaid Revenues were Recovered, SY 2010-11

Annual SFA cash receipts as a percentage of annual cash expenditures (break-even status)	Percentage of SFAs by break-even level given:	
	Actual losses	Assuming all lost revenue recovered
≤95%	30.9%	29.5%
96% to 100%	22.8	22.5
101% - 105%	20.5	21.2
>105%	25.8	26.8
Total all SFAs with lost revenue for unpaid meals	100.0	100.0
Median ratio (receipts/expenditures)	1.00	1.01
Total SFAs: Weighted <i>n</i>	5,990	
Total SFAs: Unweighted <i>n</i>	669¹	

¹ *n* is less than the 801 SFAs that reported unpaid meal costs and did not recover all of the money due to item non-response.
Data Source: SFA Director Survey 2011, questions 6.1, 7.1, 8.2, and 8.3.

These tables are taken from page 149-150. The full study can be read at: <https://fns-prod.azureedge.net/sites/default/files/SNOPSYear1.pdf>