

Through enlarging the field of work and concentrating the preparation and administration for seventeen schools, serving 1,249,489 portions, the net deficit of \$4,624.52 really represents a lower cost of service.

The following table is the summary financial statement from October 1 to June 1, 1914:

Total expenditures	\$17,889 48
Total receipts	12,494 89
Gross deficit	\$5,394 59
Equipment cost, \$905.97—15% less for depreciation.....	770.07
Net deficit	\$4,624 52
Deficit per penny portion, 1913-14.....	.0037
Deficit per penny portion, 1912-13.....	.0072
Decrease of deficit per portion in 1913-14.....	.0035

HIGH SCHOOL LUNCHES

In his Annual Report to the Board of Education for 1912-13 Dr. William H. Maxwell, Superintendent of Schools of New York City, says:

"In many of our high schools food is supplied by caterers who have obtained the privilege from your Board and who make considerable profit from the service. In my judgment this plan is fundamentally wrong. Food, if furnished in the schools at all, should be furnished at cost price."

These concessions given to commercial caterers have long been the thorn in the side of proper food supply for high school pupils.

Believing that the high school lunch situation presents an opportunity for utilizing the lunch service as an educational instrumentality, the Committee made a formal proposition to the Board of Education to take over the service of lunches in all of the twenty-one secondary schools. It is proposed to supply the most nourishing foods, higher priced than the penny service, leaving a sufficient margin to cover any possible deficiencies. Any profit which may accrue as the result of such enterprise the Committee proposes to turn over for the maintenance and extension of the penny lunch service. The desire is to consolidate the school lunch work, both elementary and high, so as to make one big self-supporting organization.

In order to demonstrate practically the feasibility of this scheme, the Committee now operates a lunch service in the Julia Richman High School, No. 60 West 13th street, Manhattan, where, under the expert supervision of a dietitian, food is sold daily to the greater part of the school registration. The service is maintained co-operatively with the Julia Richman High School Association. The administration is governed