



Fund 50

Food Service Fund

All revenues and expenditures related to pupil food service are recorded in this fund. Any fund deficit at the end of the year must be eliminated through an operating transfer from the General Fund. Any fund balance must be retained for future use for Food Services.



Fund 50

Food Service Fund Revenue Summary

EAU CLAIRE AREA SCHOOL DISTRICT

COMPARATIVE BUDGET REPORT

FOOD SERVICE FUND REVENUE SUMMARY

			2020	2021	2021	2021	2022
			<u>Actual</u>	<u>Adopted</u>	<u>Revised</u>	<u>Actual</u>	<u>Budget</u>
				<u>Budget</u>	<u>Budget</u>		
50	10251	FOOD SALES PUPILS	813,478.13			-3,987.80	
50	10252	FOOD SALES ADULTS	29,529.30	34,000	34,000	12,891.20	15,000
50	10259	FOOD SALES OTHER	668,417.34	333,788	333,788	127,299.71	300,000
50	10280	INTEREST INCOME	13,702.75	10,000	10,000	1,589.59	
50	10291	GIFTS	0.00			0.00	
50	102	LOCAL SOURCE	1,525,127.52	377,788	377,788	137,792.70	315,000
50	10390	OTHER REVENUE FR WI DIST	0.00			0.00	
50	103	INTERDISTRICTS WITHIN WI	0.00			0.00	
50	10617	STATE FOOD SERVICE AID	64,091.18	46,708	46,708	59,038.92	
50	10660	STATE REVENUE THRU LOCAL GVT	0.00			0.00	
50	106	STATE SOURCE	64,091.18	46,708	46,708	59,038.92	
50	10714	FED COMMODITIES	307,818.97	307,260	307,260	322,966.25	345,458
50	10717	FED FOOD SERVICE AID	2,082,669.17	2,215,964	2,215,964	2,875,833.97	3,927,625
50	10730	FED SPECIAL PROJ AID	26,230.81		163,807	161,027.38	
50	107	FEDERAL SOURCE	2,416,718.95	2,523,224	2,687,031	3,359,827.60	4,273,083
50	10869	OTHER SALES	1,453.00	250	250	1,742.54	250
50	108	OTHER SOURCES	1,453.00	250	250	1,742.54	250
50	10971	REFUND PRIOR YR RECEIPT	12.65			2,159.73	
50	10990	MISCELLANEOUS	2,798.00			1,796.34	
50	109	OTHER REVENUE	2,810.65			3,956.07	
50		FOOD SERVICE FUND	4,010,201.30	2,947,970	3,111,777	3,562,357.83	4,588,333



Fund 50

Food Service Fund Expenditure Summary

EAU CLAIRE AREA SCHOOL DISTRICT
COMPARATIVE BUDGET REPORT
FOOD SERVICE FUND EXPENDITURE SUMMARY

		2020	2021	2021	2021	2022	
		<u>Actual</u>	<u>Adopted</u>	<u>Revised</u>	<u>Actual</u>	<u>Budget</u>	
50	20112	MANAGEMENT SALARY	289,707.83	287,419	287,419	273,965.26	303,554
50	20115	CLERICAL CLASSIFIED SALARY	89,582.40	88,657	88,657	83,530.72	82,056
50	20118	FOOD SVC CLASSIFIED SALARY	546,993.32	804,279	804,279	726,949.25	860,459
50	20119	CUST\MAINT SALARY	58,297.59	53,597	53,597	32,472.73	54,746
50	20151	CLERICAL ADDL\OVTM SALARY	3,103.36	2,500	2,500	1,764.93	
50	20153	AIDE ADDL\OVTM SALARY	275.42	600	600	28.47	2,000
50	20154	FOOD SVC ADDL\OVTM SALARY	261,828.68	38,000	40,857	93,103.12	300
50	20155	CUSTODIAL ADDL\OT SALARY	0.00			0.00	
50	20174	SUB CLERICAL SALARY	0.00			0.00	
50	20176	SUB FOOD SERVICE SALARY	19,839.42			0.00	
50	20177	SUB CUSTODIAL\MAINT SALARY	2,279.04			108.54	
50	20178	SUB CROSSING GUARD SALARY	0.00			0.00	
50	20199	NONDISTRIBUTED SALARY	0.00			0.00	
50	201	SALARIES	1,271,907.06	1,275,052	1,277,909	1,211,923.02	1,303,115
50	20211	EMPLOYEE RTM PAID BY BOARD	0.00			0.00	
50	20212	EMPLOYER RTM CONTRIBUTION	71,841.57	71,030	71,037	69,558.99	74,445
50	20218	RETIREMENT TRUST FUND CONTR	238,953.00	264,449	264,449	230,753.00	230,753
50	20219	DEFINED CONTRIBUTION	0.00	60,669	60,669	51,162.50	66,857
50	20220	SOCIAL SECURITY	91,032.43	93,082	93,300	86,667.02	92,340
50	20230	LIFE INSURANCE	2,587.81	1,747	1,747	2,348.63	2,072
50	20241	IMPLICIT RATE SUBSIDY	-58,904.00	(69,782)	(69,782)	-39,440.00	(41,234)
50	20243	DENTAL INSURANCE	35,888.34	36,779	36,779	29,452.00	40,904
50	20247	DEFINED CONTRIBUTION	64,531.25			0.00	
50	20248	HEALTH INSURANCE	441,303.24	488,785	488,785	457,575.20	557,450
50	20249	HRA CONTRIBUTION	47,400.00	47,700	47,700	48,385.19	54,100
50	20251	LONG TERM DISABILITY INSURANCE	3,316.81	3,434	3,434	3,176.07	3,867
50	20299	NONDISTRIBUTED BENEFITS	0.00			0.00	
50	202	EMPLOYEE BENEFITS	937,950.45	997,893	998,118	939,638.60	1,081,554
50	20304	SUB CLERICAL	0.00			0.00	
50	20312	PROFESSIONAL DEVELOPMENT	1,120.00	1,840	1,840	0.00	2,000
50	20314	SUB\ADDL CLERICAL	0.00			615.05	
50	20316	SUB\ADDL FOOD SERVICE	2,912.88	40,000	40,000	37,767.05	35,000
50	20319	CONTRACTED SERVICES	40,581.89	53,050	138,632	89,717.91	7,500
50	20324	REPAIR	57,806.83	60,000	60,000	31,364.25	60,000
50	20325	VEHICLE & EQUIP RENTAL	4,000.00	5,000	5,000	0.00	5,000
50	20342	EMPLOYEE TRAVEL	1,247.89	1,550	1,550	925.39	1,150
50	20351	ADVERTISING	0.00			0.00	
50	20353	POSTAGE	2,400.00	2,500	2,500	3,861.60	8,000
50	20354	PRINTING AND BINDING	0.00			0.00	
50	20360	TECHNOLOGY AND SOFTWARE SERV	16,280.00	16,280	16,280	13,661.00	15,799
50	20361	CLERICAL ADDL TIME	0.00			0.00	
50	20365	SOFTWARE MAINTENANCE	0.00			0.00	
50	20374	SUB CLERICAL	90.96			0.00	
50	20381	PAYMENT TO MUNICIPALITY	0.00			4,734.40	
50	20387	PAYMENT TO STATE	5,711.91	6,000	6,000	9,845.06	10,000
50	203	PURCHASED SERVICES	132,152.36	186,220	271,802	192,491.71	144,449
50	20411	GENERAL SUPPLIES	87,847.30	95,000	123,033	111,533.84	95,000
50	20415	FOOD	1,764,312.06	1,080,701	1,123,898	1,359,542.25	1,575,000
50	20417	DUPLICATING PAPER	0.00			0.00	
50	20421	EQUIP\VEH ADD NOT DEPR	0.00			0.00	
50	20422	EQUIP\VEH REPL NOT DEPR	0.00			0.00	
50	20441	EQUIP\VEH ADD NOT DEPR	429.22			0.00	

EAU CLAIRE AREA SCHOOL DISTRICT

COMPARATIVE BUDGET REPORT

FOOD SERVICE FUND EXPENDITURE SUMMARY

			2020	2021	2021	2021	2022
			<u>Actual</u>	<u>Adopted</u>	<u>Revised</u>	<u>Actual</u>	<u>Budget</u>
50	20442	EQUIP\VEH REPL NOT DEPR	16,583.63	17,000	20,913	8,472.89	18,000
50	20444	FURNITURE\FIXTURES	0.00			0.00	
50	20480	NON-CAPITAL TECHNOLOGY (<400)	8,557.99	3,000	3,000	6,028.00	6,000
50	20482	NON CAP HARDWARE (400-4999)	11,022.83	3,000	3,000	0.00	
50	20491	NONSTUDENT PROF REF MATERIALS	0.00			0.00	
50	204	NON-CAPITAL OBJECTS	1,888,753.03	1,198,701	1,273,844	1,485,576.98	1,694,000
50	20551	EQUIP\VEH ADD NOT DEPR	0.00			0.00	
50	20552	COMPUTER ADD GROUP DEPR	0.00			0.00	
50	20553	EQUIP\VEH ADD INDIV DEPR	0.00			0.00	5,000
50	20561	EQUIP\VEH REPL NOT DEPR	0.00			0.00	
50	20562	COMPUTER REPL GROUP DEPR	0.00			0.00	
50	20563	EQUIP\VEH REPL INDIV DEPR	18,967.41			0.00	25,000
50	20571	EQUIPMENT RENTAL	0.00			0.00	
50	205	CAPITAL OBJECTS	18,967.41			0.00	30,000
50	20730	UNEMPLOYMENT COMPENSATION	3,018.00	1,000	1,000	4,196.46	4,200
50	207	INSURANCE AND JUDGEMENTS	3,018.00	1,000	1,000	4,196.46	4,200
50	20941	DISTRICT DUES\FEES	65,998.99	55,928	55,928	5,098.39	10,000
50	20942	EMPLOYEE DUES\FEES	390.00	780	780	234.00	780
50	20969	OTHER ADJUSTMENTS	634.60			43.90	
50	209	OTHER OBJECTS	67,023.59	56,708	56,708	5,376.29	10,780
50		FOOD SERVICE FUND	4,319,771.90	3,715,574	3,879,381	3,839,203.06	4,268,098