



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

		2023	2024	2024	2024	2025	
		<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	1,228,119.82	1,236,355	1,236,355	1,208,668.24	1,200,500
50	10252	FOOD SALES ADULTS	17,143.60	48,352	48,352	19,718.75	19,500
50	10259	FOOD SALES OTHER	830,569.04	814,144	814,144	884,933.69	880,000
50	10280	INTEREST INCOME	63,832.06			83,680.20	65,000
50	10291	GIFTS	6,796.96			5,425.50	500
50	102	LOCAL SOURCE	2,146,461.48	2,098,851	2,098,851	2,202,426.38	2,165,500
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	67,807.30	67,807	67,807	65,097.60	65,100
50	10660	STATE REVENUE THRU LOCAL GVT	0.00			0.00	
50	106	STATE SOURCE	67,807.30	67,807	67,807	65,097.60	65,100
50	10714	FED COMMODITIES	459,806.51	459,807	459,807	411,643.10	400,000
50	10717	FED FOOD SERVICE AID	3,062,515.98	2,648,430	2,648,430	3,088,907.33	2,837,143
50	10730	FED SPECIAL PROJ AID	68,519.14		107,864	107,864.15	95,604
50	107	FEDERAL SOURCE	3,590,841.63	3,108,237	3,216,101	3,608,414.58	3,332,747
50	10869	OTHER SALES	0.00	250	250	370.00	300
50	108	OTHER SOURCES	0.00	250	250	370.00	300
50	10971	REFUND PRIOR YR RECEIPT	106.00			832.50	
50	10990	MISCELLANEOUS	418.98			847.53	
50	109	OTHER REVENUE	524.98			1,680.03	
50		FOOD SERVICE FUND	5,805,635.39	5,275,145	5,383,009	5,877,988.59	5,563,647



Fund 50

Food Service Fund Expenditure Summary

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

			2023	2024	2024	2024	2025
			<u>Actual</u>	<u>Adopted</u>	<u>Revised</u>	<u>Actual</u>	<u>Budget</u>
				<u>Budget</u>	<u>Budget</u>		
50	20112	MANAGEMENT SALARY	322,494.25	362,171	362,171	342,812.18	364,803
50	20115	CLERICAL CLASSIFIED SALARY	95,221.02	103,064	103,064	102,928.19	105,644
50	20118	FOOD SVC CLASSIFIED SALARY	783,810.02	1,024,205	1,024,205	966,559.85	1,044,024
50	20119	CUST\MAINT SALARY	58,731.47	64,996	64,996	65,310.36	66,422
50	20151	CLERICAL ADDL\OVTM SALARY	758.20	750	750	4,598.67	2,500
50	20153	AIDE ADDL\OVTM SALARY	0.00			0.00	
50	20154	FOOD SVC ADDL\OVTM SALARY	81,066.89	35,525	39,390	90,284.93	52,018
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	0.00			0.00	
50	20177	SUB CUSTODIAL\MAINT SALARY	0.00			0.00	
50	20178	SUB CROSSING GUARD SALARY	0.00			0.00	
50	20199	NONDISTRIBUTED SALARY	0.00			0.00	
50	201	SALARIES	1,342,081.85	1,590,711	1,594,576	1,572,494.18	1,635,411
50	20211	EMPLOYEE RTM PAID BY BOARD	0.00			0.00	
50	20212	EMPLOYER RTM CONTRIBUTION	76,922.92	87,346	87,554	94,479.24	112,813
50	20218	RETIREMENT TRUST FUND CONTR	162,394.00	189,842	189,842	214,122.03	212,879
50	20219	DEFINED CONTRIBUTION	52,387.36	63,169	63,169	54,731.19	60,394
50	20220	SOCIAL SECURITY	95,831.97	116,123	116,417	114,315.91	124,898
50	20230	LIFE INSURANCE	3,109.55	2,530	2,530	3,098.13	2,043
50	20241	IMPLICIT RATE SUBSIDY	0.00			0.00	
50	20243	DENTAL INSURANCE	31,113.24	38,751	38,751	35,853.91	34,743
50	20247	DEFINED CONTRIBUTION	0.00			0.00	
50	20248	HEALTH INSURANCE	408,711.20	424,775	424,775	408,453.95	394,527
50	20249	HRA CONTRIBUTION	42,099.93	37,250	37,250	35,749.97	40,800
50	20251	LONG TERM DISABILITY INSURANCE	3,742.01	4,580	4,580	3,876.90	4,100
50	20299	NONDISTRIBUTED BENEFITS	0.00			0.00	
50	202	EMPLOYEE BENEFITS	876,312.18	964,366	964,868	964,681.23	987,197
50	20304	SUB CLERICAL	0.00			0.00	
50	20312	PROFESSIONAL DEVELOPMENT	1,890.00	1,890	1,890	2,445.00	2,500
50	20314	SUB/ADDL CLERICAL	0.00			0.00	
50	20316	SUB/ADDL FOOD SERVICE	35,163.47			19,694.23	19,700
50	20319	CONTRACTED SERVICES	5,795.88	12,070	12,070	25,333.21	25,950
50	20324	REPAIR	48,220.88	15,000	15,000	41,449.15	25,000
50	20325	VEHICLE & EQUIP RENTAL	1,125.00	4,500	4,500	4,250.00	1,250
50	20342	EMPLOYEE TRAVEL	625.23	1,000	1,000	628.15	850
50	20345	PUPIL LODGING\MEALS	0.00			0.00	
50	20351	ADVERTISING	0.00			0.00	
50	20353	POSTAGE	4,426.24	4,427	4,427	6,264.08	6,350
50	20354	PRINTING AND BINDING	652.11			0.00	
50	20360	TECHNOLOGY AND SOFTWARE SERV	15,361.00	15,843	15,843	15,842.50	17,500
50	20361	CLERICAL ADDL TIME	0.00			0.00	
50	20365	SOFTWARE MAINTENANCE	0.00			0.00	
50	20374	SUB CLERICAL	0.00			0.00	
50	20381	PAYMENT TO MUNICIPALITY	6,226.00	6,250	6,250	6,226.00	6,250
50	20387	PAYMENT TO STATE	14,896.06	14,897	14,897	0.00	14,900
50	203	PURCHASED SERVICES	134,381.87	75,877	75,877	122,132.32	120,250
50	20411	GENERAL SUPPLIES	144,233.94	145,000	145,000	156,776.61	156,800

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

			2023	2024	2024	2024	2025
			<u>Actual</u>	<u>Adopted</u>	<u>Revised</u>	<u>Actual</u>	<u>Budget</u>
50	20415	FOOD	2,667,879.67	2,550,000	2,653,497	2,869,899.92	2,887,936
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	0.00			3,904.66	30,000
50	20442	EQUIP\VEH REPL NOT DEPR	15,491.68	7,500	7,500	13,167.35	10,000
50	20444	FURNITURE\FIXTURES	0.00			0.00	
50	20460	EQUIPMENT COMPONENTS	785.52			0.00	
50	20480	NON-CAPITAL TECHNOLOGY (<400)	0.00			2,031.95	350
50	20482	NON CAP HARDWARE (400-4999)	0.00			16,629.78	
50	20491	NONSTUDENT PROF REF MATERIALS	0.00			0.00	
50	204	NON-CAPITAL OBJECTS	2,828,390.81	2,702,500	2,805,997	3,062,410.27	3,085,086
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	
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	0.00	25,000	25,000	59,482.38	30,000
50	20571	EQUIPMENT RENTAL	0.00			0.00	
50	205	CAPITAL OBJECTS	0.00	25,000	25,000	59,482.38	30,000
50	20730	UNEMPLOYMENT COMPENSATION	0.00	3,000	3,000	0.00	1,000
50	207	INSURANCE AND JUDGEMENTS	0.00	3,000	3,000	0.00	1,000
50	20941	DISTRICT DUES\FEES	85,560.35	86,000	86,000	89,119.27	89,120
50	20942	EMPLOYEE DUES\FEES	468.00	468	468	468.00	468
50	20969	OTHER ADJUSTMENTS	5,918.00			10,604.54	
50	209	OTHER OBJECTS	91,946.35	86,468	86,468	100,191.81	89,588
50		FOOD SERVICE FUND	5,273,113.06	5,447,922	5,555,786	5,881,392.19	5,948,532