

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.

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FOOD AND NUTRITION PROGRAM

Beginning in school year 2012-2013 the Food and Nutrition Department implemented the lunch pattern and pricing changes required by the federal Healthy Hunger Free Kids Act (HHFKA). It is believed that these changes had a material impact on student participation. Beginning in school year 2013-2014 the Food and Nutrition Department implemented the breakfast meal pattern changes required by the HHFKA. The tables below show changes in student meal participation between school years.

	Breakfast 2013-2014	Breakfast 2014-2015	Breakfast 2015-2016	Breakfast 2016-2017	Breakfast 2017-2018	Breakfast 2018-2019
Free Meals	192,264	190,983	187,735	181,638	177,751	178,233
Change from Prior Year	3.9%	(.67%)	(1.7%)	(3.2%)	(2.1%)	.27%
Reduced Price Meals	17,727	21,215	18,825	17,023	16,316	17,314
Change from Prior Year	0.8%	19.7%	(11.3%)	(9.6%)	(4.2%)	6.1%
Full Price Meals	44,502	54,037	57,264	56,623	57,984	61,983
Change from Prior Year	(2.8%)	21.4%	6%	(1.1%)	2.4%	6.9%
Total Student Meals	254,493	266,235	263,824	255,284	252,051	257,530
Change from Prior Year	2.4%	4.6%	(.9%)	(3.2%)	(1.3%)	2.2%
Adult Meals	1,828	1,909	2,084	2,503	2,089	2,221
Change from Prior Year	(7.6%)	4.4%	9.2%	20%	(16.5%)	6.3%
Total Meals	256,321	268,144	265,908	257,787	254,140	259,751
Change from Prior Year	2.4%	4.6%	(.83%)	(3%)	(1.4%)	2.2%

	Lunch 2013-2014	Lunch 2014-2015	Lunch 2015-2016	Lunch 2016-2017	Lunch 2017-2018	Lunch 2018-2019
Free Meals	480,429	463,760	433,080	423,887	417,975	419,864
Change from Prior Year	(1.4%)	(3.5%)	(6.6%)	(2.1%)	(1.4%)	.45%
Reduced Price Meals	76,388	89,294	78,207	73,070	63,274	63,138
Change from Prior Year	1.6%	16.9%	(12.4%)	(6.6%)	(13.4%)	(.21%)
Full Price Meals	403,677	407,377	388,299	387,739	378,217	368,644
Change from Prior Year	(3.4%)	.9%	(4.7%)	(.14%)	(2.5%)	(2.5%)
Total Student Meals	960,494	960,431	899,586	884,696	859,466	851,646
Change from Prior Year	(2.0%)	-	(6.3%)	(1.7%)	(2.9%)	(.91%)
Adult Meals	23,693	22,766	22,064	22,308	20,323	18,679
Change from Prior Year	(7.0%)	(3.9%)	(3.08%)	1.1%	(8.9%)	(8.1%)
Total Meals	984,187	983,197	921,650	907,004	879,789	870,325
Change from Prior Year	(2.1%)	(.1%)	(6.3%)	(1.6%)	(3%)	(1.1%)

Beginning in school year 2014-2015, the District implemented the Smart Snacks provision of the HHFKA which negatively impacted a la carte revenue. All five secondary buildings operate an a la carte program.

	A la Carte 2013-2014	A la Carte 2014-2015	A la Carte 2015-2016	A la Carte 2016-2017	A la Carte 2017-2018	A la Carte 2018-2019
Revenue	\$ 1,142,776.60	\$ 977,911.89	\$ 889,146.30	\$ 827,097.95	\$ 829,817.17	\$ 884,875.00
Change from Prior Year	(.6%)	(14.4%)	(9.1%)	(7%)	.33%	6.6%

In 2018-2019 school year, 4,676 snacks were served at Lakeshore, Locust Lane, Longfellow and Delong Schools as part of the After-School Snack Program.

The Food and Nutrition Program is self-sustaining and receives no local tax dollars. The expected revenue for the 2019-20 school year is \$4.5 million dollars. The revenue comes from federal and state reimbursements, from student and adult payments for meals and a la carte, federal grants, catering, sale of used equipment, and interest income. Federal reimbursement is based on the number of meals served to students eligible for free meals, reduced price meals, and full price meals. In January 2019, 34.5 percent of students in the District were eligible for free meals and 5.5 percent of students were eligible for reduced price meals.

Costs to Food and Nutrition Programs include labor, food, milk, supplies, equipment and repair. Cost controls are in place to assure that monies are carefully spent. Competitive RFPs are solicited for equipment, laundry, and food. Staff productivity is enhanced through staff development and automation of operating systems.

FRESH FRUIT AND VEGETABLE PROGRAM (951 and 953)

The Fresh Fruit and Vegetable Program FFVP provides students in participating elementary schools with a variety of free fresh fruits and vegetables. Public and non-profit private elementary schools that have 50% or more of their students eligible for free or reduced-price meals are eligible to apply for FFVP grants, which are awarded annually. The level of funds provided to any one school depends on the school's enrollment and the available funding provided by USDA. Longfellow Elementary and Prairie Ridge Early Learning Schools were awarded grants for the 2018-2019 school year.

SUMMER FOOD SERVICE PROGRAM (952)

The Summer Food Service Program provides free meals to children during the summer. Public or private School Food Authorities are eligible to apply for this program. This program was offered Monday – Thursday during summer 2019. The SFSP is a reimbursement program. The amount of reimbursement received by the ECASD is based on the actual number of meals served. The Food and Nutrition Program served 6,935 breakfast meals and 13,154 lunch meals to students as part of the Summer Food Service Program.

FUND 50

FOOD SERVICE FUND

REVENUE SUMMARY

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

			2018	2019	2019	2019	2020
			<u>Actual</u>	<u>Adopted</u>	<u>Revised</u>	<u>Actual</u>	<u>Budget</u>
50	10251	FOOD SALES PUPILS	1,097,177.55	1,113,570	1,113,570	1,078,618.33	1,074,414
50	10252	FOOD SALES ADULTS	46,094.65	50,345	50,345	44,312.90	40,600
50	10259	FOOD SALES OTHER	829,817.17	835,000	835,000	864,875.00	884,566
50	10280	INTEREST INCOME	8,538.44	5,000	5,000	11,503.39	5,000
50	10291	GIFTS	0.00			0.00	
50	102	LOCAL SOURCE	1,981,627.81	2,003,915	2,003,915	1,999,309.62	2,004,580
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	64,106.52	63,032	63,032	63,048.75	49,821
50	10660	STATE REVENUE THRU LOCAL GVT	0.00			0.00	
50	106	STATE SOURCE	64,106.52	63,032	63,032	63,048.75	49,821
50	10714	FED COMMODITIES	334,586.08	273,723	273,723	283,443.59	294,237
50	10717	FED FOOD SERVICE AID	2,141,584.74	2,206,072	2,206,072	2,248,692.59	2,201,906
50	10730	FED SPECIAL PROJ AID	29,413.43		30,500	30,150.75	
50	107	FEDERAL SOURCE	2,505,584.25	2,479,795	2,510,295	2,562,286.93	2,496,143
50	10869	OTHER SALES	35.00	250	250	432.75	250
50	108	OTHER SOURCES	35.00	250	250	432.75	250
50	10971	REFUND PRIOR YR RECEIPT	7,055.66	7,000	7,000	379.03	
50	10990	MISCELLANEOUS	411.28	750	750	437.75	400
50	109	OTHER REVENUE	7,466.94	7,750	7,750	816.78	400
50		FOOD SERVICE FUND	4,558,820.52	4,554,742	4,585,242	4,625,894.83	4,551,194

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FUND 50

FOOD SERVICE FUND

EXPENDITURE SUMMARY

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

		2018	2019	2019	2019	2020	
		<u>Actual</u>	<u>Adopted</u>	<u>Revised</u>	<u>Actual</u>	<u>Budget</u>	
50	20112	MANAGEMENT SALARY	274,507.68	289,899	289,899	278,063.62	280,071
50	20115	CLERICAL CLASSIFIED SALARY	82,680.29	85,280	85,280	81,450.26	88,619
50	20118	FOOD SVC CLASSIFIED SALARY	752,916.96	800,694	800,694	779,709.40	797,962
50	20119	CUST\MAINT SALARY	50,512.28	58,386	58,386	59,880.24	64,748
50	20151	CLERICAL ADDL\OVTM SALARY	3,825.28	4,400	4,400	7,946.37	3,000
50	20153	AIDE ADDL\OVTM SALARY	261.75			616.72	600
50	20154	FOOD SVC ADDL\OVTM SALARY	56,193.53	66,033	69,470	56,693.57	41,473
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	47,115.35	50,000	50,000	37,846.28	44,440
50	20178	SUB CROSSING GUARD SALARY	0.00			0.00	
50	20199	NONDISTRIBUTED SALARY	0.00			0.00	
50	201	SALARIES	1,268,013.12	1,354,692	1,358,129	1,302,206.46	1,320,913
50	20211	EMPLOYEE RTM PAID BY BOARD	0.00			0.00	
50	20212	EMPLOYER RTM CONTRIBUTION	70,835.71	79,716	79,950	70,844.55	74,332
50	20218	RETIREMENT TRUST FUND CONTR	260,100.19	289,155	289,155	228,683.49	238,277
50	20220	SOCIAL SECURITY	92,392.31	98,894	99,163	94,155.04	96,430
50	20230	LIFE INSURANCE	3,270.11	2,243	2,243	2,640.41	1,821
50	20241	IMPLICIT RATE SUBSIDY	-56,271.78	(54,877)	(54,877)	-51,222.47	(54,675)
50	20243	DENTAL INSURANCE	32,793.71	30,280	30,280	32,877.92	34,025
50	20247	DEFINED CONTRIBUTION	60,356.25	61,857	61,857	68,133.92	69,257
50	20248	HEALTH INSURANCE	349,789.95	342,498	342,498	407,320.93	428,642
50	20249	HRA CONTRIBUTION	45,100.00	39,100	39,100	49,400.00	47,400
50	20251	LONG TERM DISABILITY INSURANCE	3,280.13	3,411	3,411	3,183.75	3,487
50	20299	NONDISTRIBUTED BENEFITS	0.00			0.00	
50	202	EMPLOYEE BENEFITS	861,646.58	892,277	892,780	906,017.54	938,996
50	20304	SUB CLERICAL	0.00			0.00	
50	20312	PROFESSIONAL DEVELOPMENT	2,163.00	2,750	2,750	1,851.00	1,825
50	20319	CONTRACTED SERVICES	7,025.38	8,000	8,000	6,911.33	10,000
50	20324	REPAIR	57,361.14	65,000	65,000	58,315.03	65,000
50	20325	VEHICLE & EQUIP RENTAL	0.00		5,000	4,500.00	5,000
50	20342	EMPLOYEE TRAVEL	1,678.05	2,300	2,300	1,967.37	2,000
50	20351	ADVERTISING	0.00			25.00	
50	20353	POSTAGE	5,930.44	6,500	6,500	2,705.76	2,500
50	20354	PRINTING AND BINDING	627.81	1,000	1,000	1,502.46	500
50	20360	TECHNOLOGY AND SOFTWARE SERV	0.00		17,600	15,567.25	17,000
50	20361	CLERICAL ADDL TIME	0.00			20,412.35	
50	20365	SOFTWARE MAINTENANCE	16,049.50	17,050		0.00	
50	20374	SUB CLERICAL	0.00			6,435.38	
50	20387	PAYMENT TO STATE	7,905.24	8,500	8,500	4,749.74	8,500
50	203	PURCHASED SERVICES	98,740.56	111,100	116,650	124,942.67	112,325
50	20411	GENERAL SUPPLIES	87,123.09	99,000	98,675	98,096.07	97,000
50	20415	FOOD	1,943,399.15	1,928,623	1,954,508	2,002,196.97	1,981,145
50	20417	DUPLICATING PAPER	0.00			0.00	
50	20421	EQUIP\VEH ADD NOT DEPR	0.00	1,500	1,500	1,025.61	
50	20422	EQUIP\VEH REPL NOT DEPR	12,386.69	15,000	15,000	38,696.54	
50	20441	EQUIP\VEH ADD NOT DEPR	0.00			0.00	
50	20442	EQUIP\VEH REPL NOT DEPR	0.00			0.00	18,500
50	20444	FURNITURE\FIXTURES	0.00			0.00	
50	20480	NON-CAPITAL TECHNOLOGY (<400)	495.00	550	1,000	3,770.64	4,000
50	20482	NON CAP HARDWARE (400-4999)	0.00			0.00	16,300
50	20491	NONSTUDENT PROF REF MATERIALS	0.00			0.00	

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

			2018	2019	2019	2019	2020
			<u>Actual</u>	<u>Adopted</u>	<u>Revised</u>	<u>Actual</u>	<u>Budget</u>
50	204	NON-CAPITAL OBJECTS	2,043,403.93	2,044,673	2,070,683	2,143,785.83	2,116,945
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	5,000	5,000	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	60,000	60,000	64,282.00	35,000
50	20571	EQUIPMENT RENTAL	4,500.00	5,000		0.00	
50	205	CAPITAL OBJECTS	4,500.00	70,000	65,000	64,282.00	35,000
50	20730	UNEMPLOYMENT COMPENSATION	766.39	1,000	1,000	1,438.88	500
50	207	INSURANCE AND JUDGEMENTS	766.39	1,000	1,000	1,438.88	500
50	20941	DISTRICT DUES\FEES	76,662.73	80,000	80,000	80,007.71	80,918
50	20942	EMPLOYEE DUES\FEES	614.00	1,000	1,000	286.50	494
50	20969	OTHER ADJUSTMENTS	0.00			120.65	
50	209	OTHER OBJECTS	77,276.73	81,000	81,000	80,414.86	81,412
50		FOOD SERVICE FUND	4,354,347.31	4,554,742	4,585,242	4,623,088.24	4,606,091

FUND 50

FOOD SERVICE FUND

FEDERAL PROGRAMS

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EAU CLAIRE AREA SCHOOL DISTRICT
COMPARATIVE BUDGET REPORT
FRESH FRUIT/VEG GRANT LONGFELLOW

			2018	2019	2019	2019	2020
			<u>Actual</u>	<u>Adopted</u>	<u>Revised</u>	<u>Actual</u>	<u>Budget</u>
				<u>Budget</u>	<u>Budget</u>		
50	20118	FOOD SVC CLASSIFIED SALARY	0.00			0.00	
50	20154	FOOD SVC ADDL\OVTM SALARY	746.55		969	983.32	
50	20176	SUB FOOD SERVICE SALARY	108.43			10.57	
50	201	SALARIES	854.98		969	993.89	
50	20211	EMPLOYEE RTM PAID BY BOARD	0.00			0.00	
50	20212	EMPLOYER RTM CONTRIBUTION	30.20		66	30.05	
50	20220	SOCIAL SECURITY	65.40		80	76.02	
50	20230	LIFE INSURANCE	0.00			0.00	
50	20248	HEALTH INSURANCE	0.00			0.00	
50	20251	LONG TERM DISABILITY INSURANCE	0.00			0.00	
50	202	EMPLOYEE BENEFITS	95.60		146	106.07	
50	20354	PRINTING AND BINDING	0.00			0.00	
50	203	PURCHASED SERVICES	0.00			0.00	
50	20411	GENERAL SUPPLIES	74.94		175	83.42	
50	20415	FOOD	12,707.38		11,960	11,743.08	
50	204	NON-CAPITAL OBJECTS	12,782.32		12,135	11,826.50	
50	20551	EQUIP\VEH ADD NOT DEPR	0.00			0.00	
50	20561	EQUIP\VEH REPL NOT DEPR	0.00			0.00	
50	205	CAPITAL OBJECTS	0.00			0.00	
50		FOOD SERVICE FUND	13,732.90		13,250	12,926.46	

EAU CLAIRE AREA SCHOOL DISTRICT

COMPARATIVE BUDGET REPORT

SUMMER FOOD SERVICE PROGRAM

			2018	2019	2019	2019	2020
			<u>Actual</u>	<u>Adopted</u>	<u>Revised</u>	<u>Actual</u>	<u>Budget</u>
50	20112	MANAGEMENT SALARY	0.00	8,754	8,754	8,991.50	
50	20115	CLERICAL CLASSIFIED SALARY	0.00			0.00	
50	20151	CLERICAL ADDL\OVTM SALARY	0.00			0.00	
50	20154	FOOD SVC ADDL\OVTM SALARY	5,356.18	16,033	16,033	20,978.10	
50	201	SALARIES	5,356.18	24,787	24,787	29,969.60	
50	20211	EMPLOYEE RTM PAID BY BOARD	0.00			0.00	
50	20212	EMPLOYER RTM CONTRIBUTION	304.09	1,673	1,673	1,878.28	
50	20220	SOCIAL SECURITY	360.90	1,809	1,809	2,134.53	
50	20230	LIFE INSURANCE	0.00			0.00	
50	20243	DENTAL INSURANCE	0.00			0.00	
50	20248	HEALTH INSURANCE	0.00			0.00	
50	20249	HRA CONTRIBUTION	0.00			0.00	
50	20251	LONG TERM DISABILITY INSURANCE	0.00			0.00	
50	202	EMPLOYEE BENEFITS	664.99	3,482	3,482	4,012.81	
50	20319	CONTRACTED SERVICES	0.00			0.00	
50	20342	EMPLOYEE TRAVEL	47.35	200	200	665.56	
50	203	PURCHASED SERVICES	47.35	200	200	665.56	
50	20411	GENERAL SUPPLIES	2,589.78	3,000	3,000	1,538.92	
50	20415	FOOD	5,789.08	12,497	12,497	33,676.60	
50	204	NON-CAPITAL OBJECTS	8,378.86	15,497	15,497	35,215.52	
50		FOOD SERVICE FUND	14,447.38	43,966	43,966	69,863.49	

EAU CLAIRE AREA SCHOOL DISTRICT
COMPARATIVE BUDGET REPORT
FRESH FRUIT/VEG GRANT PRAIRIE

			2018	2019	2019	2019	2020
			<u>Actual</u>	<u>Adopted</u>	<u>Revised</u>	<u>Actual</u>	<u>Budget</u>
				<u>Budget</u>	<u>Budget</u>		
50	20118	FOOD SVC CLASSIFIED SALARY	0.00			0.00	
50	20154	FOOD SVC ADDL\OVTM SALARY	1,687.92		2,468	2,255.89	
50	20176	SUB FOOD SERVICE SALARY	0.00			0.00	
50	201	SALARIES	1,687.92		2,468	2,255.89	
50	20211	EMPLOYEE RTM PAID BY BOARD	0.00			0.00	
50	20212	EMPLOYER RTM CONTRIBUTION	60.03		168	93.05	
50	20220	SOCIAL SECURITY	129.10		189	172.59	
50	20230	LIFE INSURANCE	0.00			0.00	
50	20243	DENTAL INSURANCE	0.00			0.00	
50	20248	HEALTH INSURANCE	0.00			0.00	
50	20251	LONG TERM DISABILITY INSURANCE	0.00			0.00	
50	202	EMPLOYEE BENEFITS	189.13		357	265.64	
50	20411	GENERAL SUPPLIES	393.46		500	223.21	
50	20415	FOOD	13,410.02		13,925	14,479.55	
50	204	NON-CAPITAL OBJECTS	13,803.48		14,425	14,702.76	
50	20551	EQUIP\VEH ADD NOT DEPR	0.00			0.00	
50	20561	EQUIP\VEH REPL NOT DEPR	0.00			0.00	
50	205	CAPITAL OBJECTS	0.00			0.00	
50		FOOD SERVICE FUND	15,680.53		17,250	17,224.29	

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