

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.

(THIS PAGE IS INTENTIONALLY LEFT BLANK)

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 2012-2013	Breakfast 2013-2014	Breakfast 2014-2015	Breakfast 2015-2016	Breakfast 2016-2017
Free Meals	184,999	192,264	190,983	187,735	181,638
Change from Prior Year	(6.4%)	3.9%	(.67%)	(1.7%)	(3.2%)
Reduced Price Meals	17,577	17,727	21,215	18,825	17,023
Change from Prior Year	1.9%	0.8%	19.7%	(11.3%)	(9.6%)
Full Price Meals	45,807	44,502	54,037	57,264	56,623
Change from Prior Year	(13.3%)	(2.8%)	21.4%	6%	(1.1%)
Total Student Meals	248,383	254,493	266,235	263,824	255,284
Change from Prior Year	(7.3%)	2.4%	4.6%	(.9%)	(3.2%)
Adult Meals	1,978	1,828	1,909	2,084	2,503
Change from Prior Year	(.5%)	(7.6%)	4.4%	9.2%	20%
Total Meals	250,361	256,321	268,144	265,908	257,787
Change from Prior Year	(7.2%)	2.4%	4.6%	(.83%)	(3%)

	Lunch 2012-2013	Lunch 2013-2014	Lunch 2014-2015	Lunch 2015-2016	Lunch 2016-2017
Free Meals	487,209	480,429	463,760	433,080	423,887
Change from Prior Year	(.2%)	(1.4%)	(3.5%)	(6.6%)	(2.1%)
Reduced Price Meals	75,156	76,388	89,294	78,207	73,070
Change from Prior Year	(.5%)	1.6%	16.9%	(12.4%)	(6.6%)
Full Price Meals	417,727	403,677	407,377	388,299	387,739
Change from Prior Year	(5.3%)	(3.4%)	.9%	(4.7%)	(.14%)
Total Student Meals	980,092	960,494	960,431	899,586	844,696
Change from Prior Year	(2.5%)	(2.0%)	-	(6.3%)	(6.1%)

Adult Meals	25,476	23,693	22,766	22,064	22,308
Change from Prior Year	(3.8%)	(7.0%)	(3.9%)	(3.08%)	1.1%
Total Meals	1,005,568	984,187	983,197	921,650	907,004
Change from Prior Year	(2.5%)	(2.1%)	(.1%)	(6.3%)	(1.6%)

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 2012-2013	A la Carte 2013-2014	A la Carte 2014-2015	A la Carte 2015-2016	A la Carte 2016-2017
Revenue	\$ 1,149,254.12	\$ 1,142,776.60	\$ 977,911.89	\$ 889,146.30	\$ 827,097.95
Change from Prior Year	(2.4%)	(.6%)	(14.4%)	(9%)	(7%)

According to the School Nutrition Association, based on the data included in USDA's November 2016 Key Data Report (released December 9, 2016), 30.34 million students participated in the National School Lunch Program nation-wide on an average day during the 2015-2016 school year (September 2015 – May 2016). This is a 0.6% decrease in the average number of students participating last school year (September 2014 – May 2015) and a 4.36% decrease compared to the 2011 – 2012 school year. Compared to last school year there has been an increase in the average number of students receiving free meals, but a decrease in the average number of students participating in the reduced price and full price categories. This is a continuing trend when comparing participation by category in the 2015 – 2016 school year with participation in the 2011-2012 school year.

According to the School Nutrition Association, based on the data included in USDA's November 2016 Key Data Report, 14.52 million students participated in the School Breakfast Program nation-wide on an average day during the 2015-2016 school year (September 2015 – May 2016). This is a 3.61% increase in the average number of students participating compared to the 2014-2015 school year and a 13.21% increase compared to the 2011 – 2012 school year. There was a 4.26% increase in the average number of students receiving free meals and a 3.92% increase in the full-price meal category but a 5% decrease in the reduced price category compared to the 2014-2015 school year.

In 2016-2017 school year, 7,547 snacks were served at Lakeshore, Locust Lane and Longfellow 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 2017-18 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 2017, thirty-two percent of students in the District were eligible for free meals and 5.6 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, 953, 954)

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 2017-2018 school year.

SUMMER FOOD SERVICE PROGRAM

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, July 31 – August 17, 2017 at Flynn, Lakeshore, Locust Lane, Longfellow, Manz and Northwoods Elementary Schools. 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 2,928 breakfast meals and 4,388 lunch meals to students as part of the Summer Food Service Program.

(THIS PAGE IS INTENTIONALLY LEFT BLANK)

FUND 50

FOOD SERVICE FUND

REVENUE SUMMARY

(THIS PAGE IS INTENTIONALLY LEFT BLANK)

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

			2016	2017	2017	2017	2018
			<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	1,132,585.58	1,139,685	1,139,685	1,125,412.15	1,138,225
50	10252	FOOD SALES ADULTS	53,019.25	52,475	52,475	51,888.50	52,760
50	10259	FOOD SALES OTHER	889,146.30	870,000	870,000	827,097.95	800,000
50	10280	INTEREST INCOME	2,283.85	2,600	2,600	6,013.11	4,500
50	10291	GIFTS	0.00			0.00	
50	102	LOCAL SOURCE	2,077,034.98	2,064,760	2,064,760	2,010,411.71	1,995,485
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	68,028.31	56,734	56,734	64,805.91	55,680
50	10660	STATE REVENUE THRU LOCAL GVT	0.00			0.00	
50	106	STATE SOURCE	68,028.31	56,734	56,734	64,805.91	55,680
50	10714	FED COMMODITIES	313,934.99	315,000	315,000	288,885.50	317,148
50	10717	FED FOOD SERVICE AID	2,145,247.88	2,181,622	2,181,622	2,148,794.94	2,171,297
50	10730	FED SPECIAL PROJ AID	86,235.03	42,650	42,650	41,719.73	
50	107	FEDERAL SOURCE	2,545,417.90	2,539,272	2,539,272	2,479,400.17	2,488,445
50	10869	OTHER SALES	2,351.20	1,500	1,500	575.00	1,000
50	108	OTHER SOURCES	2,351.20	1,500	1,500	575.00	1,000
50	10971	REFUND PRIOR YR RECEIPT	2,344.20	1,500	1,500	240.00	250
50	10990	MISCELLANEOUS	502.80	500	500	8,670.00	8,500
50	109	OTHER REVENUE	2,847.00	2,000	2,000	8,910.00	8,750
50		FOOD SERVICE FUND	4,695,679.39	4,664,266	4,664,266	4,564,102.79	4,549,360

(THIS PAGE IS INTENTIONALLY LEFT BLANK)

FUND 50

FOOD SERVICE FUND

EXPENDITURE SUMMARY

(THIS PAGE IS INTENTIONALLY LEFT BLANK)

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

			2016	2017	2017	2017	2018
			<u>Actual</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Budget</u>
50	20112	MANAGEMENT SALARY	224,400.41	254,870	254,870	243,636.99	274,508
50	20115	CLERICAL CLASSIFIED SALARY	76,938.72	81,078	81,078	77,800.06	82,618
50	20118	FOOD SVC CLASSIFIED SALARY	738,314.12	800,290	800,290	757,702.14	809,905
50	20119	CUST\MAINT SALARY	60,201.44	64,004	64,004	58,711.89	65,113
50	20151	CLERICAL ADDL\OVTM SALARY	0.00	1,200	1,200	1,525.95	1,700
50	20154	FOOD SVC ADDL\OVTM SALARY	41,275.44	49,091	49,091	51,899.31	55,700
50	20155	CUSTODIAL OVERTIME SALARY	0.00			0.00	
50	20157	EMERGENCY REPR OVTM SALARY	0.00			0.00	
50	20174	SUB CLERICAL SALARY	0.00			0.00	
50	20176	SUB FOOD SERVICE SALARY	43,877.77	45,000	45,000	48,587.41	60,000
50	201	SALARIES	1,185,007.90	1,295,533	1,295,533	1,239,863.75	1,349,544
50	20211	EMPLOYEE RTM PAID BY BOARD	0.00			0.00	
50	20212	EMPLOYER RTM CONTRIBUTION	67,986.14	75,943	75,943	69,109.42	78,473
50	20218	RETIREMENT TRUST FUND CONTR	311,172.21	278,224	278,224	272,195.10	266,067
50	20220	SOCIAL SECURITY	84,966.12	94,577	94,577	89,704.21	98,520
50	20230	LIFE INSURANCE	3,449.24	2,732	2,732	2,874.02	2,304
50	20241	IMPLICIT RATE SUBSIDY	-48,502.03	(45,791)	(45,791)	-55,034.62	(57,504)
50	20243	DENTAL INSURANCE	30,048.17	30,153	30,153	29,925.33	30,699
50	20247	DEFINED CONTRIBUTION	40,312.50	54,638	54,638	57,600.00	62,566
50	20248	HEALTH INSURANCE	322,460.10	322,050	322,050	321,039.52	349,789
50	20249	HRA CONTRIBUTION	44,500.01	41,100	41,100	46,099.99	42,100
50	20251	LONG TERM DISABILITY INSURANCE	3,719.64	3,615	3,615	3,197.56	3,465
50	20294	MISC EMPLOYEE BENEFITS	0.00			201.52	
50	202	EMPLOYEE BENEFITS	860,112.10	857,241	857,241	836,912.05	876,479
50	20304	SUB CLERICAL	0.00			0.00	
50	20312	STAFF DEVELOPMENT\INSERVICE	1,999.00	3,500	3,500	1,343.00	2,750
50	20319	CONTRACTED SERVICES	6,381.23	10,000	10,000	21,768.80	10,000
50	20324	REPAIR	39,255.91	65,000	65,000	45,250.48	50,000
50	20342	EMPLOYEE TRAVEL	2,347.50	4,700	4,700	1,930.83	4,200
50	20351	ADVERTISING	0.00	500	500	11.18	100
50	20353	POSTAGE	3,980.40	5,000	5,000	4,776.25	6,000
50	20354	PRINTING AND BINDING	887.00	1,200	1,200	0.00	1,000
50	20365	SOFTWARE MAINTENANCE	14,613.00	17,500	17,500	16,208.06	17,500
50	20387	PAYMENT TO STATE	6,361.95	8,000	8,000	6,708.63	7,500
50	203	PURCHASED SERVICES	75,825.99	115,400	115,400	97,997.23	99,050
50	20411	GENERAL SUPPLIES	86,984.36	104,472	104,472	104,024.76	114,750
50	20415	FOOD	2,055,314.14	2,120,820	2,120,820	1,935,080.88	1,933,237
50	20417	DUPLICATING PAPER	373.89	750	750	0.00	750
50	20421	EQUIP\VEH ADD NOT DEPR	946.00	1,500	1,500	4,808.13	1,500
50	20422	EQUIP\VEH REPL NOT DEPR	14,193.45	20,000	20,000	22,047.68	25,000
50	20444	FURNITURE\FIXTURES	0.00	500	500	0.00	500
50	20480	NONSTUDENT SOFTWARE	495.00	550	550	495.00	550
50	20491	NONSTUDENT PROF REF MATERIALS	0.00			0.00	
50	204	NON-CAPITAL OBJECTS	2,158,306.84	2,248,592	2,248,592	2,066,456.45	2,076,287
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	5,000
50	20561	EQUIP\VEH REPL NOT DEPR	0.00			0.00	
50	20562	COMPUTER REPL GROUP DEPR	0.00			0.00	

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

			2016	2017	2017	2017	2018
			<u>Actual</u>	<u>Adopted</u>	<u>Revised</u>	<u>Actual</u>	<u>Budget</u>
50	20563	EQUIP\VEH REPL INDIV DEPR	93,589.84	60,000	60,000	41,316.94	60,000
50	20571	EQUIPMENT RENTAL	4,500.00	6,000	6,000	4,500.00	6,000
50	205	CAPITAL OBJECTS	98,089.84	71,000	71,000	45,816.94	71,000
50	20730	UNEMPLOYMENT COMPENSATION	19.41	500	500	231.71	500
50	207	INSURANCE AND JUDGEMENTS	19.41	500	500	231.71	500
50	20941	DISTRICT DUES\FEES	67,451.96	75,000	75,000	68,311.35	75,000
50	20942	EMPLOYEE DUES\FEES	182.00	1,000	1,000	1,081.50	1,500
50	20969	OTHER ADJUSTMENTS	0.00			0.00	
50	20992	TRUST FUND DENTAL/HEALTH	0.00			0.00	
50	209	OTHER OBJECTS	67,633.96	76,000	76,000	69,392.85	76,500
50		FOOD SERVICE FUND	4,444,996.04	4,664,266	4,664,266	4,356,670.98	4,549,360

FUND 50

FOOD SERVICE FUND

FEDERAL PROGRAMS

(THIS PAGE IS INTENTIONALLY LEFT BLANK)

EAU CLAIRE AREA SCHOOL DISTRICT

COMPARATIVE BUDGET REPORT

FRESH FRUIT/VEG GRANT LONGFELLOW

			2016	2017	2017	2017	2018
			<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	1,043.79	1,075	1,075	1,029.40	
50	20176	SUB FOOD SERVICE SALARY	0.00			53.19	
50	201	SALARIES	1,043.79	1,075	1,075	1,082.59	
50	20211	EMPLOYEE RTM PAID BY BOARD	0.00			0.00	
50	20212	EMPLOYER RTM CONTRIBUTION	69.15	75	75	42.12	
50	20220	SOCIAL SECURITY	78.92	78	78	82.77	
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	148.07	153	153	124.89	
50	20354	PRINTING AND BINDING	0.00			0.00	
50	203	PURCHASED SERVICES	0.00			0.00	
50	20411	GENERAL SUPPLIES	30.30	97	97	30.97	
50	20415	FOOD	13,549.58	12,075	12,075	11,986.27	
50	204	NON-CAPITAL OBJECTS	13,579.88	12,172	12,172	12,017.24	
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	
<hr/>							
50		FOOD SERVICE FUND	14,771.74	13,400	13,400	13,224.72	

EAU CLAIRE AREA SCHOOL DISTRICT

COMPARATIVE BUDGET REPORT SUMMER FOOD SERVICE PROGRAM

			2016	2017	2017	2017	2018
			<u>Actual</u>	<u>Adopted</u>	<u>Revised</u>	<u>Actual</u>	<u>Budget</u>
				<u>Budget</u>	<u>Budget</u>		
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	4,490.27	4,400	4,400	4,665.49	5,700
50	201	SALARIES	4,490.27	4,400	4,400	4,665.49	5,700
50	20211	EMPLOYEE RTM PAID BY BOARD	0.00			0.00	
50	20212	EMPLOYER RTM CONTRIBUTION	305.20	304	304	307.09	382
50	20220	SOCIAL SECURITY	261.83	321	321	262.33	416
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	567.03	625	625	569.42	798
50	20319	CONTRACTED SERVICES	0.00			0.00	
50	20342	EMPLOYEE TRAVEL	72.74	200	200	83.50	200
50	203	PURCHASED SERVICES	72.74	200	200	83.50	200
50	20411	GENERAL SUPPLIES	0.00	2,000	2,000	2,458.27	3,000
50	20415	FOOD	3,411.03	8,775	8,775	4,808.56	12,302
50	204	NON-CAPITAL OBJECTS	3,411.03	10,775	10,775	7,266.83	15,302
50		FOOD SERVICE FUND	8,541.07	16,000	16,000	12,585.24	22,000

EAU CLAIRE AREA SCHOOL DISTRICT

COMPARATIVE BUDGET REPORT

FRESH FRUIT/VEG GRANT PRAIRIE

			2016	2017	2017	2017	2018
			<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	760.45	752	752	1,769.42	
50	20176	SUB FOOD SERVICE SALARY	0.00			0.00	
50	201	SALARIES	760.45	752	752	1,769.42	
50	20211	EMPLOYEE RTM PAID BY BOARD	0.00			0.00	
50	20212	EMPLOYER RTM CONTRIBUTION	27.40	52	52	62.93	
50	20220	SOCIAL SECURITY	58.18	55	55	135.37	
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	85.58	107	107	198.30	
50	20411	GENERAL SUPPLIES	554.04	500	500	464.38	
50	20415	FOOD	10,778.11	14,691	14,691	12,863.24	
50	204	NON-CAPITAL OBJECTS	11,332.15	15,191	15,191	13,327.62	
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	
<hr/>							
50		FOOD SERVICE FUND	12,178.18	16,050	16,050	15,295.34	

EAU CLAIRE AREA SCHOOL DISTRICT

COMPARATIVE BUDGET REPORT

FRESH FRUIT/VEG GRANT LOCUST

			2016	2017	2017	2017	2018
			<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	811.90	864	864	839.03	
50	20176	SUB FOOD SERVICE SALARY	0.00			55.50	
50	201	SALARIES	811.90	864	864	894.53	
50	20212	EMPLOYER RTM CONTRIBUTION	52.93	60	60	59.89	
50	20220	SOCIAL SECURITY	60.43	63	63	68.42	
50	202	EMPLOYEE BENEFITS	113.36	123	123	128.31	
50	20411	GENERAL SUPPLIES	0.00	125	125	0.00	
50	20415	FOOD	13,415.85	12,088	12,088	12,176.83	
50	204	NON-CAPITAL OBJECTS	13,415.85	12,213	12,213	12,176.83	
50		FOOD SERVICE FUND	14,341.11	13,200	13,200	13,199.67	