

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

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

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
Revenue	\$ 1,142,776.60	\$ 977,911.89	\$ 889,146.30	\$ 827,097.95	\$829,817.17
Change from Prior Year	(.6%)	(14.4%)	(9.1%)	(7%)	.33%

In 2017-2018 school year, 6,574 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 2018-19 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 2018, 34.1 percent of students in the District were eligible for free meals and 5.2 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 2018. 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 8,754 breakfast meals and 14,423 lunch meals to students as part of the Summer Food Service Program.

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FOOD SERVICE FUND

REVENUE SUMMARY

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

			2017	2018	2018	2018	2019
			<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	1,125,412.15	1,138,225	1,138,225	1,097,177.55	1,113,570
50	10252	FOOD SALES ADULTS	51,888.50	52,760	52,760	46,094.65	50,345
50	10259	FOOD SALES OTHER	827,181.95	800,000	800,000	829,817.17	835,000
50	10280	INTEREST INCOME	6,013.11	4,500	4,500	8,538.44	5,000
50	10291	GIFTS	0.00			0.00	
50	102	LOCAL SOURCE	2,010,495.71	1,995,485	1,995,485	1,981,627.81	2,003,915
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	64,805.91	55,680	55,680	64,106.52	63,032
50	10660	STATE REVENUE THRU LOCAL GVT	0.00			0.00	
50	106	STATE SOURCE	64,805.91	55,680	55,680	64,106.52	63,032
50	10714	FED COMMODITIES	288,885.50	317,148	317,148	334,586.08	273,723
50	10717	FED FOOD SERVICE AID	2,148,794.94	2,171,297	2,171,297	2,141,584.74	2,206,072
50	10730	FED SPECIAL PROJ AID	41,719.73		29,567	29,413.43	
50	107	FEDERAL SOURCE	2,479,400.17	2,488,445	2,518,012	2,505,584.25	2,479,795
50	10869	OTHER SALES	575.00	1,000	1,000	35.00	250
50	108	OTHER SOURCES	575.00	1,000	1,000	35.00	250
50	10971	REFUND PRIOR YR RECEIPT	240.00	250	250	7,055.66	7,000
50	10990	MISCELLANEOUS	8,670.00	8,500	8,500	411.28	750
50	109	OTHER REVENUE	8,910.00	8,750	8,750	7,466.94	7,750
50		FOOD SERVICE FUND	4,564,186.79	4,549,360	4,578,927	4,558,820.52	4,554,742

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FOOD SERVICE FUND

EXPENDITURE SUMMARY

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

		2017	2018	2018	2018	2019	
		<u>Actual</u>	<u>Adopted</u>	<u>Revised</u>	<u>Actual</u>	<u>Budget</u>	
50	20112	MANAGEMENT SALARY	243,636.99	274,508	274,508	274,507.68	289,899
50	20115	CLERICAL CLASSIFIED SALARY	77,800.06	82,618	82,618	82,680.29	85,280
50	20118	FOOD SVC CLASSIFIED SALARY	757,702.14	809,905	809,905	752,916.96	800,694
50	20119	CUST\MAINT SALARY	58,711.89	65,113	65,113	50,512.28	58,386
50	20151	CLERICAL ADDL\OVTM SALARY	1,525.95	1,700	1,700	3,825.28	4,400
50	20153	AIDE ADDL\OVTM SALARY	0.00			261.75	
50	20154	FOOD SVC ADDL\OVTM SALARY	51,899.31	55,700	58,820	56,193.53	66,033
50	20155	CUSTODIAL OVERTIME SALARY	0.00			0.00	
50	20174	SUB CLERICAL SALARY	0.00			0.00	
50	20176	SUB FOOD SERVICE SALARY	48,587.41	60,000	60,000	47,115.35	50,000
50	201	SALARIES	1,239,863.75	1,349,544	1,352,664	1,268,013.12	1,354,692
50	20211	EMPLOYEE RTM PAID BY BOARD	0.00			0.00	
50	20212	EMPLOYER RTM CONTRIBUTION	69,109.42	78,473	78,590	70,835.71	79,716
50	20218	RETIREMENT TRUST FUND CONTR	272,195.10	266,067	266,067	260,100.19	289,155
50	20220	SOCIAL SECURITY	89,704.21	98,520	98,759	92,392.31	98,894
50	20230	LIFE INSURANCE	2,874.02	2,304	2,304	3,270.11	2,243
50	20241	IMPLICIT RATE SUBSIDY	-55,034.62	(57,504)	(57,504)	-56,271.78	(54,877)
50	20243	DENTAL INSURANCE	29,925.33	30,699	30,699	32,793.71	30,280
50	20247	DEFINED CONTRIBUTION	57,600.00	62,566	62,566	60,356.25	61,857
50	20248	HEALTH INSURANCE	321,039.52	349,789	349,789	349,789.95	342,498
50	20249	HRA CONTRIBUTION	46,099.99	42,100	42,100	45,100.00	39,100
50	20251	LONG TERM DISABILITY INSURANCE	3,197.56	3,465	3,465	3,280.13	3,411
50	20294	MISC EMPLOYEE BENEFITS	201.52			0.00	
50	202	EMPLOYEE BENEFITS	836,912.05	876,479	876,835	861,646.58	892,277
50	20304	SUB CLERICAL	0.00			0.00	
50	20312	PROFESSIONAL DEVELOPMENT	1,343.00	2,750	2,750	2,163.00	2,750
50	20319	CONTRACTED SERVICES	21,768.80	10,000	10,000	7,025.38	8,000
50	20324	REPAIR	45,250.48	50,000	50,000	57,361.14	65,000
50	20342	EMPLOYEE TRAVEL	1,930.83	4,200	4,200	1,678.05	2,300
50	20351	ADVERTISING	11.18	100	100	0.00	
50	20353	POSTAGE	4,776.25	6,000	6,000	5,930.44	6,500
50	20354	PRINTING AND BINDING	0.00	1,000	1,000	627.81	1,000
50	20365	SOFTWARE MAINTENANCE	16,208.06	17,500	17,500	16,049.50	17,050
50	20387	PAYMENT TO STATE	6,708.63	7,500	7,500	7,905.24	8,500
50	203	PURCHASED SERVICES	97,997.23	99,050	99,050	98,740.56	111,100
50	20411	GENERAL SUPPLIES	104,024.76	114,750	115,400	87,123.09	99,000
50	20415	FOOD	1,935,080.88	1,933,237	1,958,678	1,943,399.15	1,928,623
50	20417	DUPLICATING PAPER	0.00	750	750	0.00	
50	20421	EQUIP\VEH ADD NOT DEPR	4,808.13	1,500	1,500	0.00	1,500
50	20422	EQUIP\VEH REPL NOT DEPR	22,047.68	25,000	25,000	12,386.69	15,000
50	20444	FURNITURE\FIXTURES	0.00	500	500	0.00	
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	2,066,456.45	2,076,287	2,102,378	2,043,403.93	2,044,673
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	
50	20563	EQUIP\VEH REPL INDIV DEPR	41,316.94	60,000	60,000	0.00	60,000
50	20571	EQUIPMENT RENTAL	4,500.00	6,000	6,000	4,500.00	5,000

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

			2017	2018	2018	2018	2019
			<u>Actual</u>	<u>Adopted</u>	<u>Revised</u>	<u>Actual</u>	<u>Budget</u>
<u>Actual</u>				<u>Budget</u>	<u>Budget</u>		
50	205	CAPITAL OBJECTS	45,816.94	71,000	71,000	4,500.00	70,000
50	20730	UNEMPLOYMENT COMPENSATION	231.71	500	500	766.39	1,000
50	207	INSURANCE AND JUDGEMENTS	231.71	500	500	766.39	1,000
50	20941	DISTRICT DUES\FEES	68,311.35	75,000	75,000	76,662.73	80,000
50	20942	EMPLOYEE DUES\FEES	1,081.50	1,500	1,500	614.00	1,000
50	20969	OTHER ADJUSTMENTS	0.00			0.00	
50	209	OTHER OBJECTS	69,392.85	76,500	76,500	77,276.73	81,000
50		FOOD SERVICE FUND	4,356,670.98	4,549,360	4,578,927	4,354,347.31	4,554,742

FUND 50

FOOD SERVICE FUND

FEDERAL PROGRAMS

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

			2017	2018	2018	2018	2019
			<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	1,029.40		1,223	746.55	
50	20176	SUB FOOD SERVICE SALARY	53.19			108.43	
50	201	SALARIES	1,082.59		1,223	854.98	
50	20211	EMPLOYEE RTM PAID BY BOARD	0.00			0.00	
50	20212	EMPLOYER RTM CONTRIBUTION	42.12		48	30.20	
50	20220	SOCIAL SECURITY	82.77		94	65.40	
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	124.89		142	95.60	
50	20354	PRINTING AND BINDING	0.00			0.00	
50	203	PURCHASED SERVICES	0.00			0.00	
50	20411	GENERAL SUPPLIES	30.97		100	74.94	
50	20415	FOOD	11,986.27		12,385	12,707.38	
50	204	NON-CAPITAL OBJECTS	12,017.24		12,485	12,782.32	
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	13,224.72		13,850	13,732.90	

EAU CLAIRE AREA SCHOOL DISTRICT

COMPARATIVE BUDGET REPORT

SUMMER FOOD SERVICE PROGRAM

			2017	2018	2018	2018	2019
			<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	0.00			0.00	8,754
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	4,665.49	5,700	5,700	5,356.18	16,033
50	201	SALARIES	4,665.49	5,700	5,700	5,356.18	24,787
50	20211	EMPLOYEE RTM PAID BY BOARD	0.00			0.00	
50	20212	EMPLOYER RTM CONTRIBUTION	307.09	382	382	304.09	1,673
50	20220	SOCIAL SECURITY	262.33	416	416	360.90	1,809
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	569.42	798	798	664.99	3,482
50	20319	CONTRACTED SERVICES	0.00			0.00	
50	20342	EMPLOYEE TRAVEL	83.50	200	200	47.35	200
50	203	PURCHASED SERVICES	83.50	200	200	47.35	200
50	20411	GENERAL SUPPLIES	2,458.27	3,000	3,000	2,589.78	3,000
50	20415	FOOD	4,808.56	12,302	12,302	5,789.08	12,497
50	204	NON-CAPITAL OBJECTS	7,266.83	15,302	15,302	8,378.86	15,497
50		FOOD SERVICE FUND	12,585.24	22,000	22,000	14,447.38	43,966

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

			2017	2018	2018	2018	2019
			<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	1,769.42		1,897	1,687.92	
50	20176	SUB FOOD SERVICE SALARY	0.00			0.00	
50	201	SALARIES	1,769.42		1,897	1,687.92	
50	20211	EMPLOYEE RTM PAID BY BOARD	0.00			0.00	
50	20212	EMPLOYER RTM CONTRIBUTION	62.93		69	60.03	
50	20220	SOCIAL SECURITY	135.37		145	129.10	
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	198.30		214	189.13	
50	20411	GENERAL SUPPLIES	464.38		550	393.46	
50	20415	FOOD	12,863.24		13,056	13,410.02	
50	204	NON-CAPITAL OBJECTS	13,327.62		13,606	13,803.48	
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	15,295.34		15,717	15,680.53	

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

			2017	2018	2018	2018	2019
			<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	839.03			0.00	
50	20176	SUB FOOD SERVICE SALARY	55.50			0.00	
50	201	SALARIES	894.53			0.00	
50	20212	EMPLOYER RTM CONTRIBUTION	59.89			0.00	
50	20220	SOCIAL SECURITY	68.42			0.00	
50	202	EMPLOYEE BENEFITS	128.31			0.00	
50	20411	GENERAL SUPPLIES	0.00			0.00	
50	20415	FOOD	12,176.83			0.00	
50	204	NON-CAPITAL OBJECTS	12,176.83			0.00	
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50		FOOD SERVICE FUND	13,199.67			0.00	