



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.

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 2015-2016	Breakfast 2016-2017	Breakfast 2017-2018	Breakfast 2018-2019	Breakfast 2019-2020
Free Meals	187,735	181,638	177,751	178,233	125,314
Change from Prior Year	(1.7%)	(3.2%)	(2.1%)	.27%	(42.2)
Reduced Price Meals	18,825	17,023	16,316	17,314	16,119
Change from Prior Year	(11.3%)	(9.6%)	(4.2%)	6.1%	(7.4)
Full Price Meals	57,264	56,623	57,984	61,983	50,863
Change from Prior Year	6%	(1.1%)	2.4%	6.9%	(21.9)
Total Student Meals	263,824	255,284	252,051	257,530	192,269
Change from Prior Year	(.9%)	(3.2%)	(1.3%)	2.2%	(33.9)
Adult Meals	2,084	2,503	2,089	2,221	1,456
Change from Prior Year	9.2%	20%	(16.5%)	6.3%	(52.5)
Total Meals	265,908	257,787	254,140	259,751	193,725
Change from Prior Year	(.83%)	(3%)	(1.4%)	2.2%	(34.1)

	Lunch 2015-2016	Lunch 2016-2017	Lunch 2017-2018	Lunch 2018-2019	Lunch 2019-2020
Free Meals	433,080	423,887	417,975	419,864	288,429
Change from Prior Year	(6.6%)	(2.1%)	(1.4%)	.45%	(45.6)
Reduced Price Meals	78,207	73,070	63,274	63,138	51,054
Change from Prior Year	(12.4%)	(6.6%)	(13.4%)	(.21%)	(23.7)
Full Price Meals	388,299	387,739	378,217	368,644	274,313
Change from Prior Year	(4.7%)	(.14%)	(2.5%)	(2.5%)	(34.4)
Total Student Meals	899,586	884,696	859,466	851,646	613,796
Change from Prior Year	(6.3%)	(1.7%)	(2.9%)	(.91%)	(38.8)
Adult Meals	22,064	22,308	20,323	18,679	12,784
Change from Prior Year	(3.08%)	1.1%	(8.9%)	(8.1%)	(46.1)
Total Meals	921,650	907,004	879,789	870,325	626,580
Change from Prior Year	(6.3%)	(1.6%)	(3%)	(1.1%)	(38.9)

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 2015-2016	A la Carte 2016-2017	A la Carte 2017-2018	A la Carte 2018-2019	A la Carte 2019-2020
Revenue	\$ 889,146.30	\$ 827,097.95	\$ 829,817.17	\$ 884,875.00	\$668,417.34
Change from Prior Year	(9.1%)	(7%)	.33%	6.6%	(29.4)

The Food and Nutrition Program is self-sustaining and receives no local tax dollars. The revenue comes from federal and state reimbursements, student and adult payments for meals, 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, reduced price, and full price meals. During the spring 2020 long-term school closure and for all of the 2020-21 school year, free meals will be provided to children 18 years of age or younger and meals are claimed under the reimbursement rates for The Summer Food Service Program.

In January 2020, 32.9 percent of students in the District were eligible for free meals and 5.7 percent of students were eligible for reduced price meals.

The expected revenue for the 2020-21 school year is \$2.9 million dollars.

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 GRANT 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 2020-2021 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 during summer 2020. The SFSP also provided the free meals during the 2020 spring pandemic closure. 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 59,282 breakfast meals and 59,296 lunch meals during the shutdown from March 17, 2020 – May 31, 2020 and served 50,485 breakfast meals and 50,485 lunch meals during the summer from June 1, 2020 – August 31, 2020 as part of the Summer Food Service Program.



Fund 50

Food Service Fund Revenue Summary

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

			2019	2020	2020	2020	2021
			<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	1,078,618.33	1,074,414	1,074,414	813,478.13	
50	10252	FOOD SALES ADULTS	44,312.90	40,600	40,600	29,529.30	34,000
50	10259	FOOD SALES OTHER	864,875.00	884,566	884,566	668,417.34	333,788
50	10280	INTEREST INCOME	11,503.39	5,000	5,000	13,702.75	10,000
50	10291	GIFTS	0.00			0.00	
50	102	LOCAL SOURCE	1,999,309.62	2,004,580	2,004,580	1,525,127.52	377,788
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	63,048.75	49,821	49,821	64,091.18	46,708
50	10660	STATE REVENUE THRU LOCAL GVT	0.00			0.00	
50	106	STATE SOURCE	63,048.75	49,821	49,821	64,091.18	46,708
50	10714	FED COMMODITIES	283,443.59	294,237	294,237	307,818.97	307,260
50	10717	FED FOOD SERVICE AID	2,248,692.59	2,201,906	2,201,906	2,082,669.17	2,215,964
50	10730	FED SPECIAL PROJ AID	30,150.75		30,250	26,230.81	
50	107	FEDERAL SOURCE	2,562,286.93	2,496,143	2,526,393	2,416,718.95	2,523,224
50	10869	OTHER SALES	432.75	250	250	1,453.00	250
50	108	OTHER SOURCES	432.75	250	250	1,453.00	250
50	10971	REFUND PRIOR YR RECEIPT	379.03			12.65	
50	10990	MISCELLANEOUS	437.75	400	400	2,798.00	
50	109	OTHER REVENUE	816.78	400	400	2,810.65	
50		FOOD SERVICE FUND	4,625,894.83	4,551,194	4,581,444	4,010,201.30	2,947,970



Fund 50

Food Service Fund Expenditure Summary

EAU CLAIRE AREA SCHOOL DISTRICT

COMPARATIVE BUDGET REPORT

FOOD SERVICE FUND EXPENDITURE SUMMARY

			2019	2020	2020	2020	2021
			<u>Actual</u>	<u>Adopted</u>	<u>Revised</u>	<u>Actual</u>	<u>Budget</u>
50	20112	MANAGEMENT SALARY	278,063.62	280,071	280,071	289,707.83	287,419
50	20115	CLERICAL CLASSIFIED SALARY	81,450.26	88,619	88,619	89,582.40	88,657
50	20118	FOOD SVC CLASSIFIED SALARY	779,709.40	797,962	797,962	546,993.32	804,279
50	20119	CUST\MAINT SALARY	59,880.24	64,748	64,748	58,297.59	53,597
50	20151	CLERICAL ADDL\OVTM SALARY	7,946.37	3,000	3,000	3,103.36	2,500
50	20153	AIDE ADDL\OVTM SALARY	616.72	600	600	275.42	600
50	20154	FOOD SVC ADDL\OVTM SALARY	56,693.57	41,473	44,543	261,828.68	38,000
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	37,846.28	44,440	44,440	19,839.42	
50	20177	SUB CUSTODIAL\MAINT SALARY	0.00			2,279.04	
50	20178	SUB CROSSING GUARD SALARY	0.00			0.00	
50	20199	NONDISTRIBUTED SALARY	0.00			0.00	
50	201	SALARIES	1,302,206.46	1,320,913	1,323,983	1,271,907.06	1,275,052
50	20211	EMPLOYEE RTM PAID BY BOARD	0.00			0.00	
50	20212	EMPLOYER RTM CONTRIBUTION	70,844.55	74,332	74,549	71,841.57	71,030
50	20218	RETIREMENT TRUST FUND CONTR	228,683.49	238,277	238,277	238,953.00	264,449
50	20219	DEFINED CONTRIBUTION	0.00			0.00	60,669
50	20220	SOCIAL SECURITY	94,155.04	96,430	96,679	91,032.43	93,082
50	20230	LIFE INSURANCE	2,640.41	1,821	1,821	2,587.81	1,747
50	20241	IMPLICIT RATE SUBSIDY	-51,222.47	(54,675)	(54,675)	-58,904.00	(69,782)
50	20243	DENTAL INSURANCE	32,877.92	34,025	34,025	35,888.34	36,779
50	20247	DEFINED CONTRIBUTION	68,133.92	69,257	69,257	64,531.25	
50	20248	HEALTH INSURANCE	407,320.93	428,642	428,642	441,303.24	488,785
50	20249	HRA CONTRIBUTION	49,400.00	47,400	47,400	47,400.00	47,700
50	20251	LONG TERM DISABILITY INSURANCE	3,183.75	3,487	3,487	3,316.81	3,434
50	20299	NONDISTRIBUTED BENEFITS	0.00			0.00	
50	202	EMPLOYEE BENEFITS	906,017.54	938,996	939,462	937,950.45	997,893
50	20304	SUB CLERICAL	0.00			0.00	
50	20312	PROFESSIONAL DEVELOPMENT	1,851.00	1,825	1,825	1,120.00	1,840
50	20316	SUB/ADDL FOOD SERVICE	0.00			2,912.88	40,000
50	20319	CONTRACTED SERVICES	6,911.33	10,000	10,000	40,581.89	53,050
50	20324	REPAIR	58,315.03	65,000	65,000	57,806.83	60,000
50	20325	VEHICLE & EQUIP RENTAL	4,500.00	5,000	5,000	4,000.00	5,000
50	20342	EMPLOYEE TRAVEL	1,967.37	2,000	2,000	1,247.89	1,550
50	20351	ADVERTISING	25.00			0.00	
50	20353	POSTAGE	2,705.76	2,500	2,500	2,400.00	2,500
50	20354	PRINTING AND BINDING	1,502.46	500	500	0.00	
50	20360	TECHNOLOGY AND SOFTWARE SERV	15,567.25	17,000	17,000	16,280.00	16,280
50	20361	CLERICAL ADDL TIME	20,412.35			0.00	
50	20365	SOFTWARE MAINTENANCE	0.00			0.00	
50	20374	SUB CLERICAL	6,435.38			90.96	
50	20387	PAYMENT TO STATE	4,749.74	8,500	8,500	5,711.91	6,000
50	203	PURCHASED SERVICES	124,942.67	112,325	112,325	132,152.36	186,220
50	20411	GENERAL SUPPLIES	98,096.07	97,000	97,290	87,847.30	95,000
50	20415	FOOD	2,002,196.97	1,981,145	2,007,569	1,764,312.06	1,080,701
50	20417	DUPLICATING PAPER	0.00			0.00	
50	20421	EQUIP\VEH ADD NOT DEPR	1,025.61			0.00	
50	20422	EQUIP\VEH REPL NOT DEPR	38,696.54			0.00	
50	20441	EQUIP\VEH ADD NOT DEPR	0.00			429.22	
50	20442	EQUIP\VEH REPL NOT DEPR	0.00	18,500	18,500	16,583.63	17,000
50	20444	FURNITURE\FIXTURES	0.00			0.00	

EAU CLAIRE AREA SCHOOL DISTRICT

COMPARATIVE BUDGET REPORT

FOOD SERVICE FUND EXPENDITURE SUMMARY

			2019	2020	2020	2020	2021
			<u>Actual</u>	<u>Adopted</u>	<u>Revised</u>	<u>Actual</u>	<u>Budget</u>
50	20480	NON-CAPITAL TECHNOLOGY (<400)	3,770.64	4,000	4,000	8,557.99	3,000
50	20482	NON CAP HARDWARE (400-4999)	0.00	16,300	16,300	11,022.83	3,000
50	20491	NONSTUDENT PROF REF MATERIALS	0.00			0.00	
50	204	NON-CAPITAL OBJECTS	2,143,785.83	2,116,945	2,143,659	1,888,753.03	1,198,701
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	64,282.00	35,000	35,000	18,967.41	
50	20571	EQUIPMENT RENTAL	0.00			0.00	
50	205	CAPITAL OBJECTS	64,282.00	35,000	35,000	18,967.41	
50	20730	UNEMPLOYMENT COMPENSATION	1,438.88	500	500	3,018.00	1,000
50	207	INSURANCE AND JUDGEMENTS	1,438.88	500	500	3,018.00	1,000
50	20941	DISTRICT DUES\FEES	80,007.71	80,918	80,918	65,998.99	55,928
50	20942	EMPLOYEE DUES\FEES	286.50	494	494	390.00	780
50	20969	OTHER ADJUSTMENTS	120.65			634.60	
50	209	OTHER OBJECTS	80,414.86	81,412	81,412	67,023.59	56,708
50		FOOD SERVICE FUND	4,623,088.24	4,606,091	4,636,341	4,319,771.90	3,715,574



Fund 50

Food Service Fund Federal Programs

EAU CLAIRE AREA SCHOOL DISTRICT

COMPARATIVE BUDGET REPORT

FRESH FRUIT/VEG GRANT LONGFELLOW

			2019	2020	2020	2020	2021
			<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	983.32		970	905.62	
50	20176	SUB FOOD SERVICE SALARY	10.57			21.16	
50	201	SALARIES	993.89		970	926.78	
50	20211	EMPLOYEE RTM PAID BY BOARD	0.00			0.00	
50	20212	EMPLOYER RTM CONTRIBUTION	30.05		64	29.35	
50	20220	SOCIAL SECURITY	76.02		73	70.93	
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	106.07		137	100.28	
50	20354	PRINTING AND BINDING	0.00			0.00	
50	203	PURCHASED SERVICES	0.00			0.00	
50	20411	GENERAL SUPPLIES	83.42		127	100.82	
50	20415	FOOD	11,743.08		12,266	12,372.12	
50	204	NON-CAPITAL OBJECTS	11,826.50		12,393	12,472.94	
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	
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50		FOOD SERVICE FUND	12,926.46		13,500	13,500.00	

EAU CLAIRE AREA SCHOOL DISTRICT

COMPARATIVE BUDGET REPORT

SUMMER FOOD SERVICE PROGRAM

			2019	2020	2020	2020	2021
			<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	8,991.50			58,279.90	
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	20,978.10			226,316.61	
50	201	SALARIES	29,969.60			284,596.51	
50	20211	EMPLOYEE RTM PAID BY BOARD	0.00			0.00	
50	20212	EMPLOYER RTM CONTRIBUTION	1,878.28			14,931.78	
50	20220	SOCIAL SECURITY	2,134.53			18,720.13	
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	4,012.81			33,651.91	
50	20316	SUB/ADDL FOOD SERVICE	0.00			586.52	
50	20319	CONTRACTED SERVICES	0.00			35,476.00	46,050
50	20342	EMPLOYEE TRAVEL	665.56			453.06	
50	203	PURCHASED SERVICES	665.56			36,515.58	46,050
50	20411	GENERAL SUPPLIES	1,538.92			5,168.26	
50	20415	FOOD	33,676.60			177,907.17	1,080,701
50	204	NON-CAPITAL OBJECTS	35,215.52			183,075.43	1,080,701
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50		FOOD SERVICE FUND	69,863.49			537,839.43	1,126,751

EAU CLAIRE AREA SCHOOL DISTRICT

COMPARATIVE BUDGET REPORT

FRESH FRUIT/VEG GRANT PRAIRIE

			2019	2020	2020	2020	2021
			<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	2,255.89		2,100	1,656.80	
50	20176	SUB FOOD SERVICE SALARY	0.00			0.00	
50	201	SALARIES	2,255.89		2,100	1,656.80	
50	20211	EMPLOYEE RTM PAID BY BOARD	0.00			0.00	
50	20212	EMPLOYER RTM CONTRIBUTION	93.05		153	70.67	
50	20220	SOCIAL SECURITY	172.59		176	126.78	
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	265.64		329	197.45	
50	20411	GENERAL SUPPLIES	223.21		163	133.30	
50	20415	FOOD	14,479.55		14,158	10,743.26	
50	204	NON-CAPITAL OBJECTS	14,702.76		14,321	10,876.56	
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	
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50		FOOD SERVICE FUND	17,224.29		16,750	12,730.81	