



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

			2021	2022	2022	2022	2023
			<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	-3,987.80			825.47	1,226,816
50	10252	FOOD SALES ADULTS	12,891.20	15,000	15,000	16,552.55	47,503
50	10259	FOOD SALES OTHER	127,299.71	300,000	300,000	672,675.60	660,500
50	10280	INTEREST INCOME	1,589.59			3,447.44	13,500
50	10291	GIFTS	0.00			0.00	
50	102	LOCAL SOURCE	137,792.70	315,000	315,000	693,501.06	1,948,319
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	59,038.92			0.00	
50	10660	STATE REVENUE THRU LOCAL GVT	0.00			0.00	
50	106	STATE SOURCE	59,038.92			0.00	
50	10714	FED COMMODITIES	322,966.25	345,458	345,458	449,182.84	377,791
50	10717	FED FOOD SERVICE AID	2,875,833.97	3,927,625	4,097,836	5,691,743.48	2,640,686
50	10730	FED SPECIAL PROJ AID	161,027.38		62,579	62,578.94	
50	107	FEDERAL SOURCE	3,359,827.60	4,273,083	4,505,873	6,203,505.26	3,018,477
50	10869	OTHER SALES	1,742.54	250	250	131.00	250
50	108	OTHER SOURCES	1,742.54	250	250	131.00	250
50	10971	REFUND PRIOR YR RECEIPT	2,159.73			7,250.23	
50	10990	MISCELLANEOUS	1,796.34			2,723.25	
50	109	OTHER REVENUE	3,956.07			9,973.48	
50		FOOD SERVICE FUND	3,562,357.83	4,588,333	4,821,123	6,907,110.80	4,967,046



Fund 50

Food Service Fund Expenditure Summary

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

			2021	2022	2022		
			<u>Actual</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>2022 Actual</u>	<u>2023 Budget</u>
50	20112	MANAGEMENT SALARY	273,965.26	303,554	303,554	309,076.44	341,030
50	20115	CLERICAL CLASSIFIED SALARY	83,530.72	82,056	82,056	85,422.55	95,223
50	20118	FOOD SVC CLASSIFIED SALARY	726,949.25	860,459	860,459	696,096.17	916,074
50	20119	CUST\MAINT SALARY	32,472.73	54,746	54,746	54,541.62	58,794
50	20151	CLERICAL ADDL\OVTM SALARY	1,764.93			237.15	
50	20153	AIDE ADDL\OVTM SALARY	28.47	2,000	2,000	0.00	
50	20154	FOOD SVC ADDL\OVTM SALARY	93,103.12	300	4,303	125,737.74	4,500
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	108.54			0.00	
50	20178	SUB CROSSING GUARD SALARY	0.00			0.00	
50	20199	NONDISTRIBUTED SALARY	0.00			0.00	
50	201	SALARIES	1,211,923.02	1,303,115	1,307,118	1,271,111.67	1,415,621
50	20211	EMPLOYEE RTM PAID BY BOARD	0.00			0.00	
50	20212	EMPLOYER RTM CONTRIBUTION	69,558.99	74,445	74,647	70,705.40	78,382
50	20218	RETIREMENT TRUST FUND CONTR	230,753.00	230,753	230,753	236,244.00	260,254
50	20219	DEFINED CONTRIBUTION	51,162.50	66,857	66,857	53,168.75	101,450
50	20220	SOCIAL SECURITY	86,667.02	92,340	92,648	91,428.90	103,201
50	20230	LIFE INSURANCE	2,348.63	2,072	2,072	2,528.85	2,230
50	20241	IMPLICIT RATE SUBSIDY	-39,440.00	(41,234)	(41,234)	-47,165.00	(33,389)
50	20243	DENTAL INSURANCE	29,452.00	40,904	40,904	32,512.19	39,762
50	20247	DEFINED CONTRIBUTION	0.00			0.00	
50	20248	HEALTH INSURANCE	457,575.20	557,450	557,450	516,565.15	422,483
50	20249	HRA CONTRIBUTION	48,385.19	54,100	54,100	43,600.00	42,600
50	20251	LONG TERM DISABILITY INSURANCE	3,176.07	3,867	3,867	3,376.95	4,184
50	20299	NONDISTRIBUTED BENEFITS	0.00			0.00	
50	202	EMPLOYEE BENEFITS	939,638.60	1,081,554	1,082,064	1,002,965.19	1,021,157
50	20304	SUB CLERICAL	0.00			0.00	
50	20312	PROFESSIONAL DEVELOPMENT	0.00	2,000	2,000	720.00	1,680
50	20314	SUB/ADDL CLERICAL	615.05			225.01	
50	20316	SUB/ADDL FOOD SERVICE	37,767.05	35,000	35,000	33,650.77	35,000
50	20319	CONTRACTED SERVICES	89,717.91	7,500	7,500	7,828.01	11,475
50	20324	REPAIR	31,364.25	60,000	60,000	31,811.52	38,757
50	20325	VEHICLE & EQUIP RENTAL	0.00	5,000	5,000	520.00	3,120
50	20342	EMPLOYEE TRAVEL	925.39	1,150	1,150	496.45	700
50	20351	ADVERTISING	0.00			0.00	
50	20353	POSTAGE	3,861.60	8,000	8,000	4,284.20	4,300
50	20354	PRINTING AND BINDING	0.00			0.00	
50	20360	TECHNOLOGY AND SOFTWARE SERV	13,661.00	15,799	15,799	15,799.00	15,361
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	4,734.40			0.00	5,918
50	20387	PAYMENT TO STATE	9,845.06	10,000	10,000	15,424.85	15,500
50	203	PURCHASED SERVICES	192,491.71	144,449	144,449	110,759.81	131,811
50	20411	GENERAL SUPPLIES	111,533.84	95,000	95,000	155,292.05	150,000
50	20415	FOOD	1,359,542.25	1,575,000	1,687,581	2,602,775.43	2,100,000

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

			2021	2022	2022	2022	2023
			<u>Actual</u>	<u>Adopted</u>	<u>Revised</u>	<u>Actual</u>	<u>Budget</u>
				<u>Budget</u>	<u>Budget</u>		
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			0.00	
50	20442	EQUIP\VEH REPL NOT DEPR	8,472.89	18,000	18,000	26,475.71	39,054
50	20444	FURNITURE\FIXTURES	0.00			0.00	
50	20480	NON-CAPITAL TECHNOLOGY (<400)	6,028.00	6,000	6,000	0.00	
50	20482	NON CAP HARDWARE (400-4999)	0.00			0.00	
50	20491	NONSTUDENT PROF REF MATERIALS	0.00			0.00	
50	204	NON-CAPITAL OBJECTS	1,485,576.98	1,694,000	1,806,581	2,784,543.19	2,289,054
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	25,000	25,000	0.00	12,000
50	20571	EQUIPMENT RENTAL	0.00			0.00	
50	205	CAPITAL OBJECTS	0.00	30,000	30,000	0.00	12,000
50	20730	UNEMPLOYMENT COMPENSATION	4,196.46	4,200	4,200	27.00	2,500
50	207	INSURANCE AND JUDGEMENTS	4,196.46	4,200	4,200	27.00	2,500
50	20941	DISTRICT DUES\FEES	5,098.39	10,000	10,000	24,615.09	80,000
50	20942	EMPLOYEE DUES\FEES	234.00	780	780	234.00	468
50	20969	OTHER ADJUSTMENTS	43.90			10,834.25	
50	209	OTHER OBJECTS	5,376.29	10,780	10,780	35,683.34	80,468
50		FOOD SERVICE FUND	3,839,203.06	4,268,098	4,385,192	5,205,090.20	4,952,611