



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

VARIABLE

			2024	2025	2025	2025	2026
			<u>Actual</u>	<u>Adopted</u>	<u>Revised</u>	<u>Actual</u>	<u>Budget</u>
50	10251	FOOD SALES PUPILS	1,208,668.24	1,200,500	1,200,500	1,159,852.33	
50	10252	FOOD SALES ADULTS	19,718.75	19,500	19,500	18,912.05	
50	10259	FOOD SALES OTHER	884,933.69	880,000	880,000	854,539.22	
50	10280	INTEREST INCOME	83,680.20	65,000	65,000	0.00	
50	10291	GIFTS	5,425.50	500	500	450.00	
50	102	LOCAL SOURCE	2,202,426.38	2,165,500	2,165,500	2,033,753.60	
50	10617	STATE FOOD SERVICE AID	65,097.60	65,100	65,100	67,107.26	
50	106	STATE SOURCE	65,097.60	65,100	65,100	67,107.26	
50	10714	FED COMMODITIES	411,643.10	400,000	400,000	461,676.40	
50	10717	FED FOOD SERVICE AID	3,088,907.33	2,837,143	2,837,143	2,938,374.64	5,590,000
50	10730	FED SPECIAL PROJ AID	107,864.15	95,604	95,604	94,096.97	
50	107	FEDERAL SOURCE	3,608,414.58	3,332,747	3,332,747	3,494,148.01	5,590,000
50	10869	OTHER SALES	370.00	300	300	0.00	
50	108	OTHER SOURCES	370.00	300	300	0.00	
50	10971	REFUND PRIOR YR RECEIPT	832.50			1,438.15	
50	10990	MISCELLANEOUS	847.53			0.00	
50	109	OTHER REVENUE	1,680.03			1,438.15	
50		FOOD SERVICE FUND	5,877,988.59	5,563,647	5,563,647	5,596,447.02	5,590,000



Fund 50

Food Service Fund Expenditure Summary

EAU CLAIRE AREA SCHOOL DISTRICT

COMPARATIVE BUDGET REPORT

VARIABLE

			2024	2025	2025	2025	2026
			<u>Actual</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Budget</u>
50	20112	MANAGEMENT SALARY	342,812.18	364,803	364,803	345,066.10	379,515
50	20115	CLERICAL CLASSIFIED SALARY	102,928.19	105,644	105,644	104,377.98	104,374
50	20118	FOOD SVC CLASSIFIED SALARY	966,559.85	1,044,024	1,044,024	978,103.49	1,100,578
50	20119	CUST\MAINT SALARY	65,310.36	66,422	66,422	69,468.87	71,286
50	20151	CLERICAL ADDL\OVTM SALARY	4,598.67	2,500	2,500	3,412.47	
50	20154	FOOD SVC ADDL\OVTM SALARY	90,284.93	52,018	52,018	86,627.71	
50	201	SALARIES	1,572,494.18	1,635,411	1,635,411	1,587,056.62	1,655,753
50	20212	EMPLOYER RTM CONTRIBUTION	94,479.24	112,813	112,813	96,287.23	109,943
50	20218	RETIREMENT TRUST FUND CONTR	214,122.03	212,879	212,879	147,510.44	163,245
50	20219	DEFINED CONTRIBUTION	54,731.19	60,394	60,394	68,081.28	72,963
50	20220	SOCIAL SECURITY	114,315.91	124,898	124,898	115,422.60	126,667
50	20230	LIFE INSURANCE	3,098.13	2,043	2,043	3,199.14	3,798
50	20243	DENTAL INSURANCE	35,853.91	34,743	34,743	32,536.14	33,347
50	20248	HEALTH INSURANCE	408,453.95	394,527	394,527	450,963.39	423,674
50	20249	HRA CONTRIBUTION	35,749.97	40,800	40,800	34,750.05	38,100
50	20251	LONG TERM DISABILITY INSURANCE	3,876.90	4,100	4,100	4,451.43	6,244
50	20295	SELF FUNDED HEALTH INCENTIVE	0.00			2,400.00	
50	202	EMPLOYEE BENEFITS	964,681.23	987,197	987,197	955,601.70	977,981
50	20312	PROFESSIONAL DEVELOPMENT	2,445.00	2,500	2,500	810.00	
50	20316	SUB/ADDL FOOD SERVICE	19,694.23	19,700	19,700	18,550.80	
50	20319	CONTRACTED SERVICES	25,333.21	25,950	25,950	335,874.29	
50	20324	REPAIR	41,449.15	25,000	25,000	55,325.14	
50	20325	VEHICLE & EQUIP RENTAL	4,250.00	1,250	1,250	1,125.00	
50	20342	EMPLOYEE TRAVEL	628.15	850	850	653.81	
50	20345	PUPIL LODGING\MEALS	0.00			0.00	
50	20353	POSTAGE	6,264.08	6,350	6,350	4,037.44	
50	20354	PRINTING AND BINDING	0.00			1,284.73	
50	20360	TECHNOLOGY AND SOFTWARE SERV	15,842.50	17,500	17,500	16,579.00	
50	20372	SUB TEACHER MEETINGS/OTHER	0.00			0.00	
50	20381	PAYMENT TO MUNICIPALITY	6,226.00	6,250	6,250	6,505.00	
50	20387	PAYMENT TO STATE	0.00	14,900	14,900	0.00	
50	203	PURCHASED SERVICES	122,132.32	120,250	120,250	440,745.21	
50	20411	GENERAL SUPPLIES	156,776.61	156,800	156,800	155,163.60	
50	20415	FOOD	2,869,899.92	2,887,936	2,887,936	2,922,155.34	2,956,266
50	20441	EQUIP\VEH ADD NOT DEPR	3,904.66	30,000	30,000	0.00	
50	20442	EQUIP\VEH REPL NOT DEPR	13,167.35	10,000	10,000	4,925.42	
50	20480	NON-CAPITAL TECHNOLOGY (<400)	2,031.95	350	350	0.00	
50	20482	NON CAP HARDWARE (400-4999)	16,629.78			843.27	
50	204	NON-CAPITAL OBJECTS	3,062,410.27	3,085,086	3,085,086	3,083,087.63	2,956,266
50	20553	EQUIP\VEH ADD INDIV DEPR	0.00			5,979.00	
50	20563	EQUIP\VEH REPL INDIV DEPR	59,482.38	30,000	30,000	11,958.00	
50	205	CAPITAL OBJECTS	59,482.38	30,000	30,000	17,937.00	
50	20730	UNEMPLOYMENT COMPENSATION	0.00	1,000	1,000	0.00	
50	207	INSURANCE AND JUDGEMENTS	0.00	1,000	1,000	0.00	
50	20941	DISTRICT DUES\FEES	89,119.27	89,120	89,120	88,270.77	
50	20942	EMPLOYEE DUES\FEES	468.00	468	468	702.00	
50	20969	OTHER ADJUSTMENTS	10,604.54			5.00	

EAU CLAIRE AREA SCHOOL DISTRICT
COMPARATIVE BUDGET REPORT
VARIABLE

			2024	2025	2025	2025	2026
			<u>Actual</u>	<u>Adopted</u>	<u>Revised</u>	<u>Actual</u>	<u>Budget</u>
50	209	OTHER OBJECTS	100,191.81	89,588	89,588	88,977.77	
50		FOOD SERVICE FUND	5,881,392.19	5,948,532	5,948,532	6,173,405.93	5,590,000