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

Fund	Object	Description	2025-26 Adopted Budget	2025-26 Revised Budget	2025-26 Actual	2026-27 Budget
50	251	FS PUPIL SALES	-	-	$1,080,754.35	-
50	252	FS ADULT SALES	-	-	$19,912.54	-
50	259	OTH FS SALES	-	-	$935,292.33	-
50	291	GIFTS	-	-	$8,419.93	-
		LOCAL SOURCE	**-**	**-**	**$2,044,379.15**	**-**
50	617	FS AID	-	-	$66,832.11	-
		STATE SOURCE	**-**	**-**	**$66,832.11**	**-**
50	714	FEDCOMMODITIES	-	-	$462,519.31	-
50	717	FED FS AID	$5,590,000.00	$5,590,000.00	$2,906,605.06	$5,590,000.00
50	730	FED SPDPI	-	-	$78,574.60	-
		FEDERAL SOURCE	**$5,590,000.00**	**$5,590,000.00**	**$3,447,698.97**	**$5,590,000.00**
50	869	OTH SALES	-	-	-	-
		OTHER SOURCES	**-**	**-**	**-**	**-**
50	971	PRIOR YR	-	-	$3,421.00	-
50	990	OTH MISC	-	-	-	-
		OTHER REVENUE	**-**	**-**	**$3,421.00**	**-**
		GRAND TOTAL	**$5,590,000.00**	**$5,590,000.00**	**$5,562,331.23**	**$5,590,000.00**

Food Service Fund
Expenditure Summary

EAU CLAIRE AREA SCHOOL DISTRICT

COMPARATIVE BUDGET REPORT

VARIABLE

Fund	Object	Description	2025-26 Adopted Budget	2025-26 Revised Budget	2025-26 Actual	2026-27 Budget
50	110	Contracted Staff	$379,515.00	$379,515.00	$396,811.30	$394,361.00
50	113	Additional Time Paid	-	-	$90,503.34	-
50	140	Hourly Staff Pay	$1,276,238.00	$1,276,238.00	$1,233,497.07	$1,330,763.00
		SALARIES	**$1,655,753.00**	**$1,655,753.00**	**$1,720,811.71**	**$1,725,124.00**
50	212	Employer Retirement Contribution	$109,943.00	$109,943.00	$110,120.87	$112,505.00
50	218	Retirement Trust Fund Contribution	$163,245.00	$163,245.00	$130,799.19	$130,154.00
50	219	Defined Contribution	$72,963.00	$72,963.00	$79,387.50	$86,932.00
50	220	Social Security	$126,667.00	$126,667.00	$125,439.82	$131,975.00
50	230	Life Insurance	$3,798.00	$3,798.00	$3,247.43	$3,750.00
50	243	Dental Insurance	$33,347.00	$33,347.00	$30,987.36	$35,885.00
50	248	Health Insurance	$423,674.00	$423,674.00	$454,275.18	$647,821.00
50	249	HRA Contribution	$38,100.00	$38,100.00	$34,600.03	$49,800.00
50	251	Long Term Disability Insurance	$6,244.00	$6,244.00	$5,036.01	$6,095.00
50	292	Annuity Payments	-	-	-	-
50	295	Self Funded Health Incentive	-	-	$1,700.00	-
		BENEFITS	**$977,981.00**	**$977,981.00**	**$975,593.39**	**$1,204,917.00**
50	310	Contracted Services	-	-	$35,361.39	$15,250.00
50	324	Non-Technology Related Repairs and Maintenance	-	-	$51,407.82	$51,500.00
50	325	Vehicle and Equipment Rental	-	-	-	-
50	342	Employee Travel	-	-	$1,653.36	$1,750.00
50	353	Postage	-	-	$4,629.91	$4,600.00
50	354	Printing & Binding	-	-	$18.95	$500.00
50	362	Software as a Service	-	-	$30,194.00	$30,194.00
50	381	Payment to Municipality	-	-	$6,505.00	$6,505.00
50	387	Payment to State	-	-	$8,611.89	$8,650.00
		PURCHASED SERVICES	**-**	**-**	**$138,382.32**	**$118,949.00**

EAU CLAIRE AREA SCHOOL DISTRICT

COMPARATIVE BUDGET REPORT

VARIABLE

Fund	Object	Description	2025-26 Adopted Budget	2025-26 Revised Budget	2025-26 Actual	2026-27 Budget
50	411	General Supplies	-	-	$159,320.77	$150,000.00
50	415	Food	$2,956,266.00	$2,956,266.00	$2,899,014.59	$2,837,048.00
50	440	Non-Capital Equipment	-	-	$44,100.22	$30,000.00
50	481	Technology Supplies	-	-	-	$100.00
50	482	Non-Capital Technology Hardware	-	-	-	$300.00
		NON-CAPITAL OBJECTS	**$2,956,266.00**	**$2,956,266.00**	**$3,102,435.58**	**$3,017,448.00**
50	553	Equipment/Vehicles—Individually Depreciated	-	-	-	-
50	563	Equipment/Vehicles Replacement—Individually Dep	-	-	$54,658.00	$50,000.00
		CAPITAL OBJECTS	**-**	**-**	**$54,658.00**	**$50,000.00**
50	730	Unemployment Compensation	-	-	-	-
		INSURANCE AND JUDGEMENTS	**-**	**-**	**-**	**-**
50	941	District Dues/Fees	-	-	$51,016.41	$51,100.00
50	942	Employee Dues/Fees	-	-	$468.00	$600.00
50	969	Other Adjustments	-	-	-	$5.00
		OTHER OBJECTS	**-**	**-**	**$51,484.41**	**$51,705.00**
		GRAND TOTAL	**$5,590,000.00**	**$5,590,000.00**	**$6,043,365.41**	**$6,168,143.00**