

School District of Stratford
Food Service Fund
Statement of Revenues and Expenditures
Fiscal Year, 2018-19

	Jan 2019	Year to Date 2018-19	YTD 2017-18
Revenues:			
Sales	\$19,611	\$99,403	\$110,872
Federal Reimb Lunch	9,299	48,568	41,134
Federal Reimb Bfast	2,097	10,573	8,979
Afternoon Milk	510	2,588	2,282
State Bfast Aid	168	905	1,165
Wis Milk Reimb	127	681	597
Wis State Lunch Aid	350	1,876	1,862
	32,162	164,594	166,891
Expenditures:			
Payroll & Benefits	12,088	71,781	76,849
Food	18,014	90,663	85,820
Supplies	899	4,340	4,565
Equipment	0	0	0
Repairs	0	2,560	475
Conf, Dues, Travel	0	345	477
	31,001	169,689	168,186
	\$1,161	(\$5,095)	(\$1,295)

This financial statement of food service revenues and expenditures is presented on an accrual basis. Below explains the differences.

Accrual basis: Revenue are recorded in the period when they are earned. Expenditures are recorded when a liability has been incurred.

Cash basis: Revenue and expenditures are recorded only when cash is actually received or paid out.

Sales based on actual breakfast and lunches sold. It is not dependent on when money is collected from families.

Federal aids revenue are actual from current meal counts.

Food and supplies expenditures reflect an estimated ending inventory for the month-end. No actual inventory is made at that time.

School District of Stratford
Food Service Fund
Monthly Participation Comparison
The Month of January

LUNCHES SERVED		2016-17	2017-18	2018-19
<i>All Grades:</i>	<i>Full Price</i>	6084	5781	4761
	<i>Reduced</i>	308	305	265
	<i>Free</i>	2154	1709	2003
TOTAL STUDENT MEALS (Reimbursable)		8546	7795	7029
<i>Adult & Other Non-reimbursable Meals</i>		<i>151</i>	<i>142</i>	<i>76</i>
TOTAL MEALS SERVED THIS MONTH		8697	7937	7105
Number of Days Operating		20	20	17
Ave. Reimb. Meals Served Per Day		427	390	413
Average Daily Attendance		887	857	823
Participation Percentage		48.17%	45.48%	50.24%

Alacarte purchases may be included in the above lunches served counts, depending if they meet the nutritional requirements of a reimbursable meal.

BREAKFASTS SERVED		2016-17	2017-18	2018-19
<i>All Grades:</i>	<i>Full Price</i>	1230	1133	963
	<i>Reduced</i>	244	248	170
	<i>Free</i>	1040	759	863
TOTAL STUDENT MEALS (Reimbursable)		2514	2140	1996
<i>Adult & Other Non-reimbursable Meals</i>		<i>42</i>	<i>20</i>	<i>9</i>
TOTAL BFASTS SERVED THIS MONTH		2556	2160	2005
Number of Days Operating		20	20	17
Ave. Reimb. Breakfasts Served Per Day		126	107	117