

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

	Feb 2019	Year to Date 2018-19	YTD 2017-18
Revenues:			
Sales	\$17,102	\$116,505	\$128,927
Federal Reimb Lunch	8,145	56,713	49,435
Federal Reimb Bfast	1,860	12,433	10,925
Afternoon Milk	450	3,038	2,282
State Bfast Aid	150	1,055	1,165
Wis Milk Reimb	113	794	597
Wis State Lunch Aid	309	2,185	1,862
	28,129	192,723	195,193
Expenditures:			
Payroll & Benefits	11,942	83,723	89,559
Food	13,734	104,397	99,335
Supplies	634	4,974	5,411
Equipment	0	0	0
Repairs	507	3,067	475
Conf, Dues, Travel	0	345	477
	26,817	196,506	195,257
	\$1,312	(\$3,783)	(\$64)

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 February

LUNCHES SERVED		2016-17	2017-18	2018-19
<i>All Grades:</i>	<i>Full Price</i>	5313	4165	4088
	<i>Reduced</i>	250	241	251
	<i>Free</i>	1947	1843	1747
TOTAL STUDENT MEALS (Reimbursable)		7510	6249	6086
<i>Adult & Other Non-reimbursable Meals</i>		142	111	74
TOTAL MEALS SERVED THIS MONTH		7652	6360	6160
Number of Days Operating		18	17	15
Ave. Reimb. Meals Served Per Day		417	368	406
Average Daily Attendance		870	847	815
Participation Percentage		47.96%	43.40%	49.78%

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>	982	1076	971
	<i>Reduced</i>	215	171	149
	<i>Free</i>	935	786	747
TOTAL STUDENT MEALS (Reimbursable)		2132	2033	1867
<i>Adult & Other Non-reimbursable Meals</i>		32	22	11
TOTAL BFASTS SERVED THIS MONTH		2164	2055	1878
Number of Days Operating		18	17	15
Ave. Reimb. Breakfasts Served Per Day		118	120	124