

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

	Apr 2019	Year to Date 2018-19	YTD 2017-18
Revenues:			
Sales	\$21,770	\$161,268	\$149,220
Federal Reimb Lunch	10,477	78,625	58,884
Federal Reimb Bfast	2,514	17,430	13,313
Afternoon Milk	565	4,203	2,726
State Bfast Aid	188	1,452	1,406
Wis Milk Reimb	142	1,093	714
Wis State Lunch Aid	391	3,009	2,227
	36,047	267,080	228,490
Expenditures:			
Payroll & Benefits	12,985	111,233	103,493
Food	23,753	145,733	114,162
Supplies	1,015	6,581	5,918
Equipment	0	0	0
Repairs	0	4,951	475
Conf, Dues, Travel	0	345	477
	37,753	268,843	224,525
	(\$1,706)	(\$1,763)	\$3,965

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 April

LUNCHES SERVED		2016-17	2017-18	2018-19
<i>All Grades:</i>	<i>Full Price</i>	4791	4721	5178
	<i>Reduced</i>	203	263	324
	<i>Free</i>	1616	1986	2255
TOTAL STUDENT MEALS (Reimbursable)		6610	6970	7757
<i>Adult & Other Non-reimbursable Meals</i>		133	114	103
TOTAL MEALS SERVED THIS MONTH		6743	7084	7860
Number of Days Operating		15	18	19
Ave. Reimb. Meals Served Per Day		441	387	408
Average Daily Attendance		889	857	809
Participation Percentage		49.57%	45.18%	50.47%

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>	959	1099	1236
	<i>Reduced</i>	192	179	187
	<i>Free</i>	788	1002	1035
TOTAL STUDENT MEALS (Reimbursable)		1939	2280	2458
<i>Adult & Other Non-reimbursable Meals</i>		19	21	15
TOTAL BFAS TS SERVED THIS MONTH		1958	2301	2473
Number of Days Operating		15	18	19
Ave. Reimb. Breakfasts Served Per Day		129	127	129