

School District of Stratford
Food Service Fund
Statement of Revenues and Expenditures
Fiscal Year, 2021-22

	Dec <u>2021</u>	Year to Date <u>2021-22</u>	YTD <u>2020-21</u>
Revenues:			
Sales	\$3,600	\$17,013	\$10,137
Federal Reimb Lunch	26,112	117,915	49,222
Federal Reimb Bfast	7,040	31,330	11,282
Fed Emerg Oper Cost Reimb	0	6,457	0
Afternoon Milk	356	1,679	1,612
State Bfast Aid	225	983	579
Wis Milk Reimb	118	539	551
Wis State Lunch Aid	308	1,395	955
	<u>37,759</u>	<u>177,311</u>	<u>74,338</u>
Expenditures:			
Payroll & Benefits	12,670	59,171	53,631
Food	10,782	78,166	45,674
Supplies	746	3,288	3,265
Equipment	0	0	2,935
Repairs	75	75	2,591
Conf, Dues, Travel	0	380	0
	<u>24,273</u>	<u>141,080</u>	<u>108,096</u>
	<u>\$13,486</u>	<u>\$36,231</u>	<u>(\$33,758)</u>

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 December

LUNCHES SERVED		<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
<i>All Grades:</i>	<i>Full Price</i>	3825	0	0
	<i>Reduced</i>	472	0	0
	<i>Free</i>	1374	4215	6048
TOTAL STUDENT MEALS (Reimbursable)		<u>5671</u>	<u>4215</u>	<u>6048</u>
<i>Adult & Other Non-reimbursable Meals</i>		46	35	48
TOTAL MEALS SERVED THIS MONTH		<u>5717</u>	<u>4250</u>	<u>6096</u>
Number of Days Operating		<u>15</u>	<u>15</u>	<u>16</u>
Ave. Reimb. Meals Served Per Day		<u>378</u>	<u>281</u>	<u>378</u>
Average Daily Attendance		798	N/A	N/A
Participation Percentage		47.38%	N/A	N/A

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

BREAKFASTS SERVED		<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
<i>All Grades:</i>	<i>Full Price</i>	794	0	0
	<i>Reduced</i>	154	0	0
	<i>Free</i>	590	1929	2859
TOTAL STUDENT MEALS (Reimbursable)		<u>1538</u>	<u>1929</u>	<u>2859</u>
<i>Adult & Other Non-reimbursable Meals</i>		26	0	4
TOTAL BFASTS SERVED THIS MONTH		<u>1564</u>	<u>1929</u>	<u>2863</u>
Number of Days Operating		<u>15</u>	<u>15</u>	<u>16</u>
Ave. Reimb. Breakfasts Served Per Day		<u>103</u>	<u>129</u>	<u>179</u>