

School District of Stratford  
Food Service Fund  
Statement of Revenues and Expenditures  
Fiscal Year, 2020-21

	Dec 2020	Year to Date 2020-21	YTD 2019-20
<b>Revenues:</b>			
Sales	\$2,886	\$10,137	\$77,118
Federal Reimb Lunch	15,090	49,222	39,388
Federal Reimb Bfast	3,646	11,282	8,571
Afternoon Milk	337	1,612	1,603
State Bfast Aid	144	579	735
Wis Milk Reimb	112	551	453
Wis State Lunch Aid	210	955	1,490
	<b>22,425</b>	<b>74,338</b>	<b>129,358</b>
<b>Expenditures:</b>			
Payroll & Benefits	10,162	53,631	60,119
Food	5,768	45,674	70,269
Supplies	691	3,265	4,354
Equipment	0	2,935	0
Repairs	1,143	2,591	3,088
Conf, Dues, Travel	0	0	242
	<b>17,764</b>	<b>108,096</b>	<b>138,072</b>
	<b>\$4,661</b>	<b>(\$33,758)</b>	<b>(\$8,714)</b>

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

<b>LUNCHES SERVED</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>
All Grades: Full Price	4015	3825	0
Reduced	250	472	0
Free	1722	1374	4215
<b>TOTAL STUDENT MEALS (Reimbursable)</b>	<b>5987</b>	<b>5671</b>	<b>4215</b>
Adult & Other Non-reimbursable Meals	49	46	35
<b>TOTAL MEALS SERVED THIS MONTH</b>	<b>6036</b>	<b>5717</b>	<b>4250</b>
Number of Days Operating	15	15	15
Ave. Reimb. Meals Served Per Day	399	378	281
Average Daily Attendance	827	798	N/A
Participation Percentage	48.26%	47.38%	N/A

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

<b>BREAKFASTS SERVED</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>
All Grades: Full Price	855	794	0
Reduced	163	154	0
Free	697	590	1929
<b>TOTAL STUDENT MEALS (Reimbursable)</b>	<b>1715</b>	<b>1538</b>	<b>1929</b>
Adult & Other Non-reimbursable Meals	11	26	0
<b>TOTAL BFASTS SERVED THIS MONTH</b>	<b>1726</b>	<b>1564</b>	<b>1929</b>
Number of Days Operating	15	15	15
Ave. Reimb. Breakfasts Served Per Day	114	103	129