

**SNP Financial Report  
for July 1, 2020 - June 30, 2021**

096-111 Status: Active  
**RIVERVIEW GARDENS**  
 10101 Lewis & Clark Blvd  
 St. Louis, MO 63136-3807  
 ST. LOUIS  
 Shannon Ebron  
 (314) 869-2505 34103  
 sebron@rgsd.k12.mo.us

**Part 1 - REVENUES AND EXPENDITURES**

**Part 1 Definitions**

1.	Opening Balance (July 1)	\$2,126,062.03
2.	Revenues for Reporting Period	
a.	Program Revenues	\$33,000.00
b.	State Reimbursement	\$25,863.64
c.	Federal Reimbursement	\$756,803.54
d.	CARES Act Federal Reimbursement	\$54,577.92
e.	Nonprogram Revenues	\$0.00
f.	Total Revenues = Items 2: (a + b + c + d + e)	\$870,245.10
g.	Percent Program Revenues = Items 2: (a + b + c + d) /f	100.00 %
h.	Percent Nonprogram Revenues = (100 - Item 2g)	0.00 %
3.	Expenditures for Reporting Period	
a.	Food	\$611,899.98
b.	Salaries	\$724,159.95
c.	Employee Benefits	\$184,628.93
d.	Purchased Services	\$39,688.52
e.	Equipment Purchase	\$12,560.31
f.	Supplies	\$74,574.13
g.	Total Expenditures = Items 3: (a + b + c + d + e + f)	\$1,647,511.82
4.	Adjustment to Balance	\$0.00
5.	Adjustment to Balance for Food Management LEAs only	\$0.00
6.	Closing Balance (June 30) = (Item 2f + Item 1 - Item 3g + Item 4 + Item 5)	\$1,348,795.31
7.	Gain or Loss = (Item 2f - Item 3g)	\$-777,266.72
8.	Three Month Average Operating Cost = (Item 3g / 3)	\$549,170.60
9.	Excess Balance = (Item 6 - Item 8)	\$799,624.70
10.	Indirect Cost Rate	0.3093
11.	Indirect Cost for Food Service Operation = Items 3:(b+c+d+f)*Item 10	\$316,429.83

**Part 2 - PARTICIPATION DATA**

1.	Lunch Participation Data	
a.	Total Reimbursable Lunches Served (Regular Term + Summer)	141,273
b.	Free and Reduced Price Lunches Served (Regular Term + Summer)	141,273
c.	Free and Reduced Price Lunch Average Daily Participation(ADP) (Regular Term)	873
d.	Percent Free and Reduced Price Lunches Served (Regular Term + Summer)	100.00 %
e.	Lunch Average Daily Attendance (ADA) (Regular Term)	2,550
f.	Lunch Average Daily Participation(ADP) (Regular Term)	761

g. Percent Lunch ADP of ADA (Regular Term)	29.84 %
h. Percent Enrollment Approved for Free and Reduced Price Lunches (October)	100.00 %
2. Breakfast Participation Data	
a. Total Reimbursable Breakfast Served (Regular Term + Summer)	144,364
b. Free and Reduced Price Breakfast Served (Regular Term + Summer)	144,364
c. Free and Reduced Price Breakfast Average Daily Participation(ADP) (Regular Term)	906
d. Percent Free and Reduced Price Breakfast Served (Regular Term + Summer)	100.00 %
e. Breakfast Average Daily Attendance (ADA) (Regular Term)	2,550
f. Breakfast Average Daily Participation(ADP) (Regular Term)	793
g. Percent Breakfast ADP of ADA (Regular Term)	31.09 %
3. Afterschool Snack Participation Data	
a. Total Reimbursable Snack Served (Regular Term + Summer)	1,953
b. Free and Reduced Price Snack Served (Regular Term + Summer)	1,953
c. Free and Reduced Price Snack Average Daily Participation(ADP) (Regular Term)	25
d. Percent Free and Reduced Price Snack Served (Regular Term + Summer)	100.00 %
e. Snack Average Daily Attendance (ADA) (Regular Term)	140
f. Snack Average Daily Participation(ADP) (Regular Term)	25
g. Percent Snack ADP of ADA (Regular Term)	17.85 %

### Part 3 - PROGRAM COST ANALYSIS

---

1. Food = (Part 1 Item 3a) * (Part 1 Item 2f)	\$611,899.98
2. Salaries = (Part 1 Item 3b) * (Part 1 Item 2f)	\$724,159.95
3. Employee Benefits = (Part 1 Item 3c) * (Part 1 Item 2f)	\$184,628.93
4. Purchased Services = (Part 1 Item 3d) * (Part 1 Item 2f)	\$39,688.52
5. Supplies = (Part 1 Item 3f) * (Part 1 Item 2f)	\$74,574.13
6. Indirect Cost = (Part 1 Item 11) * (Part 1 Item 2f)	\$316,429.83
7. Total Program Cost = Part 3:(1 + 2 + 3 + 4 + 5 + 6)	\$1,951,381.34
8. Total Lunches Served: Reimbursable, Not Reimbursable, and Adult (Regular Term + Summer)	141,273
9. Per Lunch Cost [Note: 3 lunches = 4 Breakfast, Total Program Cost / (Total Lunches Served + 75% of Total Breakfast Served)]	\$7.8197
a. Food Costs Per Lunch = Part 3: Item 9 * (Item 1 / Item 7)	\$2.4520
b. Labor Costs Per Lunch = Part 3: Item 9 * (Item 2 + Item 3) / Item 7	\$3.6418
c. All Other Costs Per Lunch = Part 3: Item 9 * (Item 4 + Item 5 + Item 6) / Item 7	\$1.7259
10. Total Breakfast Served Reimbursable, Not Reimbursable, and Adult (Regular Term + Summer)	144,364
11. Per Breakfast Cost [Note: 4 Breakfast = 3 Lunches, Total Program Cost / (Total Breakfast Served + 133% of Total Lunches Served)]	\$5.8731
a. Food Costs Per Breakfast = Item 11 * (Item 1 / Item 7)	\$1.8416
b. Labor Costs Per Breakfast = Part 3: Item 11 * (Item 2 + Item 3) / Item 7	\$2.7352
c. All Other Costs Per Breakfast = Part 3: Item 11 * (Item 4 + Item 5 + Item 6) / Item 7	\$1.2963

### Part 4 - STATEWIDE PROGRAM ANALYSIS (N/A)

---

1. Percent Lunch ADP of ADA (Regular Term)	41.74 %
2. Percent Free and Reduced Price Lunches Served (Regular Term + Summer)	95.63 %
3. Per Lunch Cost (Regular Term + Summer)	\$6.7195
a. Food Cost Per Lunch	\$2.3956

b. Labor Costs per Lunch	\$3.0309
c. All Other Costs per Lunch	\$1.2929
4. Percent Breakfast ADP of ADA (Regular Term)	23.00 %
5. Percent Free and Reduced Price Breakfast Served (Regular Term + Summer)	97.70 %
6. Per Breakfast Cost (Regular Term + Summer)	\$5.0484
a. Food Cost Per Breakfast	\$1.7999
b. Labor Costs per Breakfast	\$2.2772
c. All Other Costs per Breakfast	\$0.9714

### Comments from LEA

---

Created By: sebron  
Created On: 1/13/2022 1:42:49 PM

Modified By: sebron  
Modified On: 1/25/2022 3:02:16 PM

Approved By: hartr2  
Approved On: 3/8/2022 9:33:03 AM