

**SNP Financial Report  
for July 1, 2019 - June 30, 2020**

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](mailto:sebron@rgsd.k12.mo.us)

**Part 1 - REVENUES AND EXPENDITURES**

**Part 1 Definitions**

1. Opening Balance (July 1)	\$2,580,894.90
2. Revenues for Reporting Period	
a. Program Revenues	\$3,015.50
b. State Reimbursement	\$29,847.01
c. Federal Reimbursement	\$2,906,801.75
d. CARES Act Federal Reimbursement	\$0.00
e. Nonprogram Revenues	\$0.00
f. Total Revenues = Items 2: (a + b + c + d + e)	\$2,939,664.26
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	\$1,327,897.25
b. Salaries	\$993,917.37
c. Employee Benefits	\$218,769.42
d. Purchased Services	\$97,916.55
e. Equipment Purchase	\$444,385.11
f. Supplies	\$322,094.43
g. Total Expenditures = Items 3: (a + b + c + d + e + f)	\$3,404,980.13
4. Adjustment to Balance	\$10,483.00
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)	\$2,126,062.03
7. Gain or Loss = (Item 2f - Item 3g)	\$-465,315.87
8. Three Month Average Operating Cost = (Item 3g / 3)	\$1,134,993.37
9. Excess Balance = (Item 6 - Item 8)	\$991,068.65
10. Indirect Cost Rate	0.2952
11. Indirect Cost for Food Service Operation = Items 3:(b+c+d+f)*Item 10	\$481,972.38

**Part 2 - PARTICIPATION DATA**

1. Lunch Participation Data	
a. Total Reimbursable Lunches Served (Regular Term + Summer)	557,684
b. Free and Reduced Price Lunches Served (Regular Term + Summer)	557,684
c. Free and Reduced Price Lunch Average Daily Participation(ADP) (Regular Term)	4,381
d. Percent Free and Reduced Price Lunches Served (Regular Term + Summer)	100.00 %
e. Lunch Average Daily Attendance (ADA) (Regular Term)	5,062
f. Lunch Average Daily Participation(ADP) (Regular Term)	4,328

g. Percent Lunch ADP of ADA (Regular Term)	85.49 %
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)	422,610
b. Free and Reduced Price Breakfast Served (Regular Term + Summer)	422,610
c. Free and Reduced Price Breakfast Average Daily Participation(ADP) (Regular Term)	3,309
d. Percent Free and Reduced Price Breakfast Served (Regular Term + Summer)	100.00 %
e. Breakfast Average Daily Attendance (ADA) (Regular Term)	5,061
f. Breakfast Average Daily Participation(ADP) (Regular Term)	3,259
g. Percent Breakfast ADP of ADA (Regular Term)	64.39 %
3. Afterschool Snack Participation Data	
a. Total Reimbursable Snack Served (Regular Term + Summer)	5,209
b. Free and Reduced Price Snack Served (Regular Term + Summer)	5,209
c. Free and Reduced Price Snack Average Daily Participation(ADP) (Regular Term)	41
d. Percent Free and Reduced Price Snack Served (Regular Term + Summer)	100.00 %
e. Snack Average Daily Attendance (ADA) (Regular Term)	90
f. Snack Average Daily Participation(ADP) (Regular Term)	40
g. Percent Snack ADP of ADA (Regular Term)	44.44 %

### Part 3 - PROGRAM COST ANALYSIS

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1. Food = (Part 1 Item 3a) * (Part 1 Item 2f)	\$1,327,897.25
2. Salaries = (Part 1 Item 3b) * (Part 1 Item 2f)	\$993,917.37
3. Employee Benefits = (Part 1 Item 3c) * (Part 1 Item 2f)	\$218,769.42
4. Purchased Services = (Part 1 Item 3d) * (Part 1 Item 2f)	\$97,916.55
5. Supplies = (Part 1 Item 3f) * (Part 1 Item 2f)	\$322,094.43
6. Indirect Cost = (Part 1 Item 11) * (Part 1 Item 2f)	\$481,972.38
7. Total Program Cost = Part 3:(1 + 2 + 3 + 4 + 5 + 6)	\$3,442,567.40
8. Total Lunches Served: Reimbursable, Not Reimbursable, and Adult (Regular Term + Summer)	557,984
9. Per Lunch Cost [Note: 3 lunches = 4 Breakfast, Total Program Cost / (Total Lunches Served + 75% of Total Breakfast Served)]	\$3.9346
a. Food Costs Per Lunch = Part 3: Item 9 * (Item 1 / Item 7)	\$1.5177
b. Labor Costs Per Lunch = Part 3: Item 9 * (Item 2 + Item 3) / Item 7	\$1.3860
c. All Other Costs Per Lunch = Part 3: Item 9 * (Item 4 + Item 5 + Item 6) / Item 7	\$1.0309
10. Total Breakfast Served Reimbursable, Not Reimbursable, and Adult (Regular Term + Summer)	422,618
11. Per Breakfast Cost [Note: 4 Breakfast = 3 Lunches, Total Program Cost / (Total Breakfast Served + 133% of Total Lunches Served)]	\$2.9557
a. Food Costs Per Breakfast = Item 11 * (Item 1 / Item 7)	\$1.1401
b. Labor Costs Per Breakfast = Part 3: Item 11 * (Item 2 + Item 3) / Item 7	\$1.0412
c. All Other Costs Per Breakfast = Part 3: Item 11 * (Item 4 + Item 5 + Item 6) / Item 7	\$0.7744

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

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1. Percent Lunch ADP of ADA (Regular Term)	61.49 %
2. Percent Free and Reduced Price Lunches Served (Regular Term + Summer)	66.00 %
3. Per Lunch Cost (Regular Term + Summer)	\$4.1400
a. Food Cost Per Lunch	\$1.5774

b. Labor Costs per Lunch	\$1.7927
c. All Other Costs per Lunch	\$0.7699
4. Percent Breakfast ADP of ADA (Regular Term)	32.85 %
5. Percent Free and Reduced Price Breakfast Served (Regular Term + Summer)	79.67 %
6. Per Breakfast Cost (Regular Term + Summer)	\$3.1105
a. Food Cost Per Breakfast	\$1.1851
b. Labor Costs per Breakfast	\$1.3469
c. All Other Costs per Breakfast	\$0.5785

### Comments from LEA

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Adjustment to balance is in response to a procurement review finding: "...the LEA must reimburse the food service account \$10,483.00 for unapproved cafeteria table expenditure..."

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