

Cass City Public Schools  
 Food Service Budget  
 2018-2019



	2018-2019 Original	2018-2019 Revised	2018-2019 Final Projected	Variance
<b>REVENUE</b>				
Local Sources	\$ 182,600	\$ 178,600	\$ 172,400	\$ (6,200) <sup>1</sup>
State Sources	\$ 19,000	\$ 20,730	\$ 20,730	\$ -
Federal Sources	\$ 340,000	\$ 340,000	\$ 328,700	\$ (11,300) <sup>2</sup>
<b>TOTAL OPERATING FUND REVENUES</b>	<b>\$ 541,600</b>	<b>\$ 539,330</b>	<b>\$ 521,830</b>	<b>\$ (2,270)</b>
<b>EXPENDITURES</b>				
Salary and Wage Expense	\$ 139,100	\$ 140,100	\$ 128,400	\$ (11,700) <sup>3</sup>
Employee Benefits	\$ 84,750	\$ 82,650	\$ 77,900	\$ (4,750)
Travel, Conferences, Software	\$ 6,700	\$ 6,700	\$ 5,700	\$ (1,000)
Repairs, Maintenance, and Leases	\$ 29,900	\$ 33,400	\$ 43,600	\$ 10,200 <sup>3</sup>
Food Expense	\$ 227,900	\$ 227,900	\$ 208,500	\$ (19,400) <sup>4</sup>
Equipment Purchases	\$ -	\$ -	\$ -	\$ -
Dues, Fees and Other Expenses	\$ 6,250	\$ 6,250	\$ 7,750	\$ 1,500
USDA Commodities	\$ 44,000	\$ 42,000	\$ 44,700	\$ 2,700
Indirect Cost	\$ -	\$ -	\$ -	\$ -
<b>TOTAL OPERATING FUND EXPENDITURES</b>	<b>\$ 538,600</b>	<b>\$ 539,000</b>	<b>\$ 516,550</b>	<b>\$ 22,450</b>
<b>TOTAL REVENUES</b>	<b>\$ 541,600</b>	<b>\$ 539,330</b>	<b>\$ 521,830</b>	
<b>TOTAL EXPENDITURES</b>	<b>\$ 538,600</b>	<b>\$ 539,000</b>	<b>\$ 516,550</b>	
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 3,000</b>	<b>\$ 330</b>	<b>\$ 5,280</b>	
<b>TOTAL FUND BALANCE (BEGINNING OF YEAR)</b>	<b>\$ 116,011</b>	<b>\$ 116,341</b>	<b>\$ 116,341</b>	
<b>TOTAL FUND BALANCE (END OF YEAR)</b>	<b>\$ 119,011</b>	<b>\$ 116,671</b>	<b>\$ 121,621</b>	
<b>FUND BALANCE AS PERCENT OF REVENUES</b>	21.97%	21.63%	23.31%	