

ROYAL OAK SCHOOLS
 FOOD SERVICE SERVICE FUND - SUMMARY
 FOR THE FISCAL YEAR ENDING JUNE 30, 2014 & FINAL AMENDMENT FISCAL YEAR ENDING JUNE 30, 2013

| | Actual FYE 06/30/12 | Original Budget FYE 06/30/13 | Budget Amendment #1 FYE 06/30/13 | Actual 6/21/2013 | Final Amendment FYE 06/30/13 | Original Budget FYE 6/30/14 |
|------------------------|------------------------|------------------------------------|--|---------------------|------------------------------------|-----------------------------------|
| Estimated Revenues | \$1,301,309 | \$1,267,200 | \$1,214,500 | \$980,796 | \$1,162,907 | \$1,150,000 |
| Estimated Expenditures | \$1,275,492 | \$1,276,750 | \$1,084,565 | \$932,049 | \$1,111,922 | \$1,178,040 |
| Variance | \$25,817 | (\$9,550) | \$129,935 | \$48,747 | \$50,985 | (\$28,040) |

ROYAL OAK SCHOOLS
 FOOD SERVICE FUND - FUNCTIONAL SUMMARY
 FOR THE FISCAL YEAR ENDING JUNE 30, 2014 & FINAL AMENDMENT FISCAL YEAR ENDING JUNE 30, 2013

| | Actual FYE 06/30/12 | Original Budget FYE 06/30/13 | Budget Amendment #1 FYE 06/30/13 | Actual 6/21/2013 | Final Amendment FYE 06/30/13 | Original Budget FYE 6/30/14 |
|--|------------------------|------------------------------------|--|---------------------|------------------------------------|-----------------------------------|
| Revenues | | | | | | |
| 1xx Local | \$624,267 | \$615,800 | \$574,100 | \$561,559 | \$572,845 | \$583,000 |
| 2xx State | \$74,834 | \$74,400 | \$74,400 | \$37,357 | \$50,062 | \$61,000 |
| 4xx Federal | \$602,209 | \$577,000 | \$566,000 | \$381,879 | \$540,000 | \$506,000 |
| 5xx-6xx Other Financing Sources | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Revenues and Other Transactions | \$1,301,309 | \$1,267,200 | \$1,214,500 | \$980,796 | \$1,162,907 | \$1,150,000 |
| Expenditures | | | | | | |
| Support Services | | | | | | |
| 27x Transportation | \$4,329 | \$5,000 | \$2,600 | \$2,362 | \$3,500 | \$3,500 |
| 29x Other | \$1,271,163 | \$1,271,750 | \$1,158,188 | \$1,011,410 | \$1,165,146 | \$1,149,540 |
| Total Support Services | \$1,275,492 | \$1,276,750 | \$1,160,788 | \$1,013,772 | \$1,168,646 | \$1,153,040 |
| 4xx-6xx Other Financing Uses | \$0 | \$0 | (\$76,223) | (\$81,723) | (\$56,724) | \$25,000 |
| Total Expenditures and Other Transactions | \$1,275,492 | \$1,276,750 | \$1,084,565 | \$932,049 | \$1,111,922 | \$1,178,040 |
| Surplus or (Deficit) | \$25,817 | (\$9,550) | \$29,935 | \$48,747 | \$50,985 | (\$28,040) |

ROYAL OAK SCHOOLS
 FOOD SERVICE FUND - STATEMENT OF ESTIMATED FUND BALANCE
 FOR THE FISCAL YEAR ENDING JUNE 30, 2014 & FINAL AMENDMENT FISCAL YEAR ENDING JUNE 30, 2013

| | |
|--|------------|
| Fund Balance June 30, 2010 | \$165,840 |
| Excess or (Defecit) revenues and other financing sources over (under) expenditures and other financing uses June 30, 2011 | (\$43,717) |
| Audited Fund Balance June 30, 2011 | \$122,123 |
| Excess or (Defecit) revenues and other financing sources over (under) expenditures and other financing uses June 30, 2012 | \$25,817 |
| Projected Fund Balance June 30, 2012 | \$147,940 |
| Excess or (Defecit) revenues and other financing sources over (under) expenditures and other financing uses June 30, 2013 | \$50,985 |
| Projected Fund Balance June 30, 2013 | \$198,924 |
| Excess or (Defecit) revenues and other financing sources over (under) expenditures and other financing uses June 30, 2014 | (\$28,040) |
| Projected Fund Balance June 30, 2014 | \$170,884 |

ROYAL OAK SCHOOLS
 FOOD SERVICE FUND - REVENUE
 FOR THE FISCAL YEAR ENDING JUNE 30, 2014 & FINAL AMENDMENT FISCAL YEAR ENDING JUNE 30, 2013

| New Account # | Description | Actual FYE 06/30/12 | Original Budget FYE 06/30/13 | Budget Amendment #1 FYE 06/30/13 | Actual 6/21/2013 | Final Amendment FYE 06/30/13 | Original Budget FYE 6/30/14 |
|---------------------------|-----------------------------|------------------------|------------------------------------|--|---------------------|------------------------------------|-----------------------------------|
| 25 - 0 - 161 - 1007 - 000 | STUDENT PAID SALES | \$354,778 | \$348,600 | \$ 330,000 | \$317,333 | \$ 325,000 | \$ 330,000 |
| 25 - 0 - 161 - 1008 - 000 | REDUCED STUDENT SALES | | | | | | |
| 25 - 0 - 161 - 1009 - 000 | CAFETERIA - MISC REVENUE | \$4,940 | \$5,000 | \$ 5,000 | \$5,190 | \$ 5,500 | \$ 5,000 |
| 25 - 0 - 162 - 1008 - 000 | ADULT LUNCHES | \$5,998 | \$6,300 | \$ 4,200 | \$4,790 | \$ 5,250 | \$ 5,000 |
| 25 - 0 - 164 - 1013 - 000 | A LA CARTE | \$239,884 | \$240,000 | \$ 220,000 | \$217,300 | \$ 220,000 | \$ 230,000 |
| 25 - 0 - 165 - 1095 - 000 | CATERING REVENUE | \$17,872 | \$15,000 | \$ 14,000 | \$16,095 | \$ 16,095 | \$ 12,000 |
| 25 - 0 - 199 - 1096 - 000 | BEVERAGE COMMISSIONS | \$794 | \$900 | \$ 900 | \$851 | \$ 1,000 | \$ 1,000 |
| 25 - 0 - 312 - 0010 - 101 | STATE AID PRIOR YEAR ADJUST | \$5,639 | \$5,500 | \$ 5,500 | (\$6,707) | \$ (6,707) | \$ - |
| 25 - 0 - 312 - 0110 - 108 | STATE FUNDING-CAFETERIA | \$15,915 | \$15,900 | \$ 15,900 | \$10,197 | \$ 10,196 | \$ 10,000 |
| 25 - 0 - 312 - 0110 - 109 | STATE FUNDING - DURANT | \$53,280 | \$53,000 | \$ 53,000 | \$33,868 | \$ 46,573 | \$ 51,000 |
| 25 - 0 - 414 - 1060 - 000 | CAFETERIA FEDERAL AID | \$516,000 | \$511,000 | \$ 500,000 | \$381,879 | \$ 461,000 | \$ 440,000 |
| 25 - 0 - 481 - 1062 - 000 | ENTITLEMENT COMMODITIES | \$76,615 | \$65,000 | \$ 65,000 | | \$ 78,000 | \$ 65,000 |
| 25 - 0 - 482 - 1063 - 000 | BONUS COMMODITIES | \$9,594 | \$1,000 | \$ 1,000 | | \$ 1,000 | \$ 1,000 |
| 25 - 0 - 611 - 1070 - 000 | CAFETERIA TRANSFER | | | | | | |
| TOTAL REVENUES | | \$1,301,309 | \$1,267,200 | \$1,214,500 | \$980,796 | \$ 1,162,907 | \$ 1,150,000 |

ROYAL OAK SCHOOLS
 FOOD SERVICE FUND - EXPENDITURES
 FOR THE FISCAL YEAR ENDING JUNE 30, 2014 & FINAL AMENDMENT FISCAL YEAR ENDING JUNE 30, 2013

| New Account # | Description | Actual FYE 06/30/12 | Original Budget FYE 06/30/13 | Budget Amendment #1 FYE 06/30/13 | Actual 6/21/2013 | Final Amendment FYE 06/30/13 | Original Budget FYE 6/30/14 |
|---|-----------------------------|------------------------|------------------------------------|--|---------------------|------------------------------------|-----------------------------------|
| 25 - 1 - 271 - 5710 - 000 - 0000 - 00000 - 08 | TRANSPORTATION SUPPLIES | \$4,329 | \$5,000 | \$2,600 | \$2,362 | \$ 3,500 | \$ 3,500 |
| 25 - 1 - 297 - 3130 - 000 - 0000 - 00000 - 08 | FOOD SERVICE STAFF SERVICES | \$374,673 | \$380,000 | \$340,000 | \$360,536 | \$ 379,454 | \$ 380,000 |
| 25 - 1 - 297 - 3150 - 000 - 0000 - 00000 - 08 | MANAGEMENT SERVICES | \$216,448 | \$229,000 | \$215,000 | \$184,529 | \$ 204,500 | \$ 204,500 |
| 25 - 1 - 297 - 3190 - 000 - 0000 - 00000 - 08 | OTHER PROF & TECHNCL SERV | \$499 | \$500 | \$3,398 | \$3,153 | \$ 3,500 | \$ 3,000 |
| 25 - 1 - 297 - 3220 - 000 - 0000 - 00000 - 08 | WORKSHOPS/TRAINING | | | \$1,400 | \$1,170 | \$ 1,400 | \$ 1,000 |
| 25 - 1 - 297 - 3410 - 000 - 0000 - 00000 - 08 | TELEPHONE | \$260 | \$250 | \$250 | \$264 | \$ 290 | \$ 300 |
| 25 - 1 - 297 - 3430 - 000 - 0000 - 00000 - 08 | POSTAGE | | | \$240 | \$214 | \$ 214 | \$ 240 |
| 25 - 1 - 297 - 3610 - 000 - 0000 - 00000 - 08 | PRINTING & BINDING | | | \$3,000 | \$2,533 | \$ 2,600 | \$ 2,500 |
| 25 - 1 - 297 - 3910 - 000 - 0000 - 00000 - 08 | INSURANCE OTHER | | | \$18,000 | \$18,838 | \$ 20,608 | \$ 21,000 |
| 25 - 1 - 297 - 4120 - 000 - 0000 - 00000 - 08 | REPAIRS AND MAINTENANCE | \$7,691 | \$7,000 | \$4,000 | \$2,250 | \$ 4,000 | \$ 3,000 |
| 25 - 1 - 297 - 4210 - 000 - 0000 - 00000 - 08 | RENT | | | | | | |
| 25 - 1 - 297 - 4910 - 000 - 0000 - 00000 - 08 | OTHER PURCHASED SERVICES | \$4,428 | \$5,000 | \$1,500 | \$1,370 | \$ 1,500 | \$ 1,500 |
| 25 - 1 - 297 - 5610 - 000 - 0000 - 00000 - 08 | FOOD PURCHASES | \$394,757 | \$405,000 | \$400,000 | \$368,320 | \$ 395,000 | \$ 397,000 |
| 25 - 1 - 297 - 5640 - 000 - 0000 - 00000 - 08 | NON FOOD ITEMS | \$43,247 | \$39,000 | \$41,000 | \$38,885 | \$ 41,000 | \$ 40,000 |
| 25 - 1 - 297 - 5650 - 000 - 7810 - 00000 - 08 | USDA DONATED COMMODITIES | \$86,209 | \$65,000 | \$65,000 | | \$ 78,000 | \$ 65,000 |
| 25 - 1 - 297 - 5650 - 000 - 7820 - 00000 - 08 | USDA BONUS COMMODITIES | | \$1,000 | \$1,000 | | \$ 1,000 | \$ 1,000 |
| 25 - 1 - 297 - 5910 - 000 - 0000 - 00000 - 08 | OFFICE SUPPLIES | | | \$2,400 | \$1,946 | \$ 2,400 | \$ 2,500 |
| 25 - 1 - 297 - 5990 - 000 - 0000 - 00000 - 08 | OTHER SUPPLIES & MATERIALS | \$4,647 | \$6,000 | \$11,800 | \$11,611 | \$ 11,800 | \$ 11,000 |
| 25 - 1 - 297 - 5991 - 000 - 0000 - 00000 - 08 | UNIFORMS | | | \$1,200 | \$1,504 | \$ 1,600 | \$ 1,000 |
| 25 - 1 - 297 - 6410 - 000 - 0000 - 00000 - 08 | NEW EQUIPMENT & FURNITURE | | | | | | |
| 25 - 1 - 297 - 7910 - 000 - 0000 - 00000 - 08 | OTHER EXPENSES | \$87,495 | \$85,000 | \$49,000 | \$14,287 | \$ 16,280 | \$ 15,000 |
| TE R MI 297 | UNEMPLOYMENT | | | | | | |
| TE R MI 297 | CONTRA HEALTH CONTRIBUTIONS | | | | | | |
| TE R MI 297 | OTHER EXPENSES | \$50,810 | \$49,000 | \$0 | | \$0 | |
| 25 - 1 - 611 - 9990 - 000 - 0000 - 00000 - 08 | INDIRECT COST - BREAKFAST | | | (\$10,624) | (\$10,624) | (\$7,374) | \$3,250 |
| 25 - 1 - 611 - 9990 - 001 - 0000 - 00000 - 08 | INDIRECT COST - LUNCH | | | (\$62,110) | (\$62,110) | (\$43,110) | \$19,000 |
| 25 - 1 - 611 - 9990 - 002 - 0000 - 00000 - 08 | INDIRECT COST - ALL OTHER | | | (\$3,490) | (\$8,990) | (\$6,240) | \$2,750 |
| TOTAL EXPENDITURES | | \$1,275,492 | \$1,276,750 | \$1,084,565 | \$932,049 | \$1,111,922 | \$1,178,040 |