

ROYAL OAK SCHOOLS
FISCAL YEAR ENDING JUNE 30, 2019

	Actual 6/30/2015	Actual 6/30/2016	Actual FYE 6/30/17	Actual 6/30/2018	Original Budget FYE 6/30/19	Actual 1/18/2019	Budget Amendment #1 FYE 6/30/19	% Change from Original Amendment
Estimated Revenues	\$1,243,311	\$1,237,139	\$1,345,758	\$1,391,912	\$1,419,669	\$509,453	\$1,463,376	3.1%
Estimated Expenditures	\$1,177,312	\$1,196,659	\$1,372,384	\$1,250,307	\$1,333,386	\$569,622	\$1,407,631	5.6%
Variance	\$65,999	\$40,480	(\$26,627)	\$141,604	\$86,283	(\$60,169)	\$55,745	-35.4%

ROYAL OAK SCHOOLS
FISCAL YEAR ENDING JUNE 30, 2019

	Actual 6/30/2015	Actual FYE 6/30/16	Actual FYE 6/30/17	Actual 6/30/2018	Original Budget FYE 6/30/19	Actual 1/18/2019	Budget Amendment #1 FYE 6/30/19	% Change from Original Amendment
Revenues								
1xx Local	\$655,273	\$639,250	\$725,093	\$732,268	\$753,914	\$373,316	\$784,376	4.0%
2xx State	\$57,411	\$61,623	\$57,171	\$53,749	\$57,000	\$8,889	\$55,000	-3.5%
4xx Federal	\$530,627	\$536,266	\$557,194	\$605,895	\$608,755	\$127,248	\$624,000	2.5%
5xx-6xx Other Financing Sources	\$0	\$0	\$6,300	\$0	\$0	\$0	\$0	#DIV/0!
Total Revenues and Other Transactions	\$1,243,311	\$1,237,139	\$1,345,758	\$1,391,912	\$1,419,669	\$509,453	\$1,463,376	3.1%
Expenditures								
Support Services								
27x Transportation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
29x Other	1,170,919.98	\$1,187,444	\$1,364,824	\$1,250,307	\$1,323,386	\$569,622	\$1,397,631	5.6%
Total Support Services	\$1,170,920	\$1,187,444	\$1,364,824	\$1,250,307	\$1,323,386	\$569,622	\$1,397,631	5.6%
4xx-6xx Other Financing Uses	\$6,392	\$9,215	\$7,561	\$8,064	\$10,000	\$0	\$10,000	0.0%
Total Expenditures and Other Transactions	\$1,177,312	\$1,196,659	\$1,372,384	\$1,258,371	\$1,333,386	\$569,622	\$1,407,631	5.6%
Surplus or (Deficit)	\$65,999	\$40,480	(\$26,627)	\$133,540	\$86,283	(\$60,169)	\$55,745	-35.4%

ROYAL OAK SCHOOLS
FISCAL YEAR ENDING JUNE 30, 2019

Audited Fund Balance June 30, 2014	<u>\$279,024</u>
Excess or (Defecit) revenues and other financing sources over (under) expenditures and other financing uses June 30, 2015	\$65,999
Audited Fund Balance June 30, 2015	<u>\$345,023</u>
Excess or (Defecit) revenues and other financing sources over (under) expenditures and other financing uses June 30, 2016	\$40,481
Audited Fund Balance June 30, 2016	<u>\$385,505</u>
Excess or (Defecit) revenues and other financing sources over (under) expenditures and other financing uses June 30, 2016	(\$26,627)
Audited Fund Balance June 30, 2017	<u>\$358,878</u>
Excess or (Defecit) revenues and other financing sources over (under) expenditures and other financing uses June 30, 2016	\$141,604
Audited Fund Balance June 30, 2018	<u>\$500,482</u>
Excess or (Defecit) revenues and other financing sources over (under) expenditures and other financing uses June 30, 2016	\$55,745
Projected Fund Balance June 30, 2019	<u>\$556,227</u>

FOOD SERVICE FUND
FISCAL YEAR ENDING JUNE 30, 2019

Recommendation:

Be it resolved, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the Food Service Fund of Royal Oak Schools for the fiscal year of 2018-19 as amended as follows:

	<u>Amend #1</u>
<u>REVENUE</u>	
Local	\$784,376
State	\$55,000
Federal	\$624,000
Incoming Transfer and Other Transactions	\$0
<u>TOTAL REVENUE</u>	<u>\$1,463,376</u>
<u>FUND BALANCE</u>	
Total Fund Balance, July 1st Available to Appropriate	\$500,482
<u>TOTAL AVAILABLE TO APPROPRIATE</u>	<u>\$1,963,858</u>

Be it further resolved that \$1,407,631 of the total available to appropriate in the Food Service Fund is hereby appropriated in the amounts and for the purposes set forth below:

<u>EXPENDITURES</u>	
Support Services	\$1,397,631
Other Financing Uses	\$10,000
<u>TOTAL APPROPRIATED</u>	<u>\$1,407,631</u>

ROYAL OAK SCHOOLS
 FOOD SERVICE FUND - REVENUE
 FISCAL YEAR ENDING JUNE 30, 2019

							Actual	Actual	Actual	Actual	Original Budget	Actual	Budget	% Change							
							6/30/2015	6/30/2016	FYE 6/30/17	6/30/2018	FYE 6/30/19	1/18/2019	Amendment #1 FYE 6/30/19	from Original Amendment							
Object	Description																				
000	000	0000	0000	000	0000	41610100	161	STUDENT PAID SALES	406,191.46	405,082.45	469,192.92	461,801.70	\$481,128.00	246,175.89	502,747	4.5%					
000	000	0000	0000	000	0000	41610200	161	REDUCED STUDENT SALES	-	-	-	-	-	-	-	#DIV/0!					
000	000	0000	0000	000	0000	41610300	161	CAFETERIA - MISC REVENUE	2,903.88	1,095.16	920.23	933.20	\$1,000.00	916.67	1,800	80.0%					
250	000	0000	0000	000	0000	41620000	162	ADULT LUNCHES	3,849.54	3,415.04	3,298.12	3,241.92	\$3,186.00	1,198.13	2,864	-10.1%					
250	000	0000	0000	000	0000	41640000	164	A LA CARTE	219,044.42	203,946.81	227,879.24	243,491.35	\$247,800.00	112,802.50	252,000	1.7%					
250	000	0000	0000	000	0000	41650000	165	CATERING REVENUE	22,800.31	23,035.29	20,442.18	19,261.90	\$17,000.00	10,934.28	22,000	29.4%					
250	000	0000	0000	000	0000	41690000	169	BEVERAGE COMMISSIONS	483.85	2,675.20	3,360.76	3,537.57	\$3,800.00	1,288.91	2,965	-22.0%					
250	000	0000	0000	000	0000	43121110	312	STATE AID PRIOR YEAR ADJUST	9,620.81	11,144.25	(205.82)	4,856.98	-	-	-	#DIV/0!					
250	000	0000	0000	000	0000	43122110	312	STATE FUNDING-CAFETERIA	-	-	7,103.85	-	\$7,000.00	-	7,000	0.0%					
250	000	0000	0000	000	0000	43123110	312	STATE FUNDING - DURANT	47,789.91	50,478.30	50,272.48	48,892.19	\$50,000.00	8,888.60	48,000	-4.0%					
250	000	0000	0000	000	0000	44140110	414	CAFETERIA FEDERAL AID	471,267.52	454,476.24	462,680.04	518,716.29	\$528,755.00	126,633.65	527,000	-0.3%					
250	000	0000	0000	000	0000	45930000	593	SALE OF CAPITAL ASSETS	-	-	6,300.00	-	-	-	-	#DIV/0!					
250	000	0000	0000	000	0000	46110000	611	CAFETERIA TRANSFER	-	-	-	-	-	-	-	#DIV/0!					
250	000	0000	7810	000	0000	44810000	481	ENTITLEMENT COMMODITIES	59,359.29	81,790.09	94,513.56	87,178.63	\$80,000.00	-	85,000	6.3%					
250	000	0000	7820	000	0000	44820000	482	BONUS COMMODITIES	-	-	-	-	-	-	-	#DIV/0!					
250	000	0000	8530	000	0000	44140110	414	CAFETERIA FEDERAL AID	-	-	-	-	-	614.74	12,000	#DIV/0!					
							\$	1,243,311	\$	1,237,139	\$	1,345,758	\$	1,391,912	\$	1,419,669	\$	509,453	\$	1,463,376	3.1%

FISCAL YEAR ENDING JUNE 30, 2017										ROYAL OAK SCHOOLS FOOD SERVICE FUND - EXPENDITURES FISCAL YEAR ENDING JUNE 30, 2019																	
Old Account #										New Account #										Description	Actual 6/30/2015	Actual 6/30/2016	Actual FYE 6/30/17	Actual 6/30/2018	Original Budget FYE 6/30/19	Actual 1/18/2019	Budget Amendment #1 FYE 6/30/19
25	1	297	5990	557	0000	00000	25	1	271	-	-	000	0000	00000	08	250-271-0000-0000-000-0800-55710000	TRANSPORTATION SUPPLIES	50.00	-	-	-	-	-	-	-	-	
25	1	297	3130	555	0000	00000	25	1	297	-	-	000	0000	00000	08	250-297-0000-0000-000-0800-53130000	FOOD SERVICE STAFF SERVICES	374,108.40	374,100.44	363,889.77	395,509.10	\$440,627.00	192,450.48	\$450,738.00			
25	1	297	3150	555	0000	00000	25	1	297	-	-	000	0000	00000	08	250-297-0000-0000-000-0800-53150000	MANAGEMENT SERVICES	176,782.29	185,225.51	189,374.17	197,628.43	\$206,179.00	93,848.16	\$216,097.00			
25	1	297	3190	555	0000	00000	25	1	297	3190	-	000	0000	00000	08	250-297-0000-0000-000-0800-53190000	OTHER PROF & TECHNCL SERV	60.09	-	-	-	-	-	-	-		
							25	1	297	3220	-	000	0000	00000	08	250-297-0000-0000-000-0800-53220000	WORKSHOPS/TRAINING	880.24	3,653.67	2,729.36	715.55	\$1,500.00	315.29	\$1,000.00			
25	1	297	3410	549	0000	00000	25	1	297	3410	-	000	0000	00000	08	250-297-0000-0000-000-0800-53410000	TELEPHONE	62.79	-	-	-	-	-	-	-		
							25	1	297	3430	-	000	0000	00000	08	250-297-0000-0000-000-0800-53430000	POSTAGE	257.50	370.37	737.59	899.28	\$1,000.00	226.64	\$700.00			
							25	1	297	3610	-	000	0000	00000	08	250-297-0000-0000-000-0800-53610000	PRINTING & BINDING	4,698.54	5,633.67	5,062.42	10,052.92	\$11,000.00	4,152.98	\$11,000.00			
							25	1	297	3910	-	000	0000	00000	08	250-297-0000-0000-000-0800-53910000	INSURANCE OTHER	15,387.33	15,573.22	15,544.53	16,093.96	\$15,580.00	6,795.84	\$15,700.00			
25	1	297	4120	547	0000	00000	25	1	297	4120	-	000	0000	00000	08	250-297-0000-0000-000-0800-54120000	REPAIRS AND MAINTENANCE	47,093.30	29,807.75	21,879.85	12,112.43	\$22,000.00	5,866.14	\$15,000.00			
							25	1	297	4210	-	000	0000	00000	08	250-297-0000-0000-000-0800-54210000	RENT	-	-	-	-	-	-	-	-		
25	1	297	4910	555	0000	00000	25	1	297	4910	-	000	0000	00000	08	250-297-0000-0000-000-0800-54910000	OTHER PURCHASED SERVICES	5,002.58	10,511.42	9,007.60	8,644.33	\$10,000.00	3,376.80	\$9,000.00			
25	1	297	5610	555	0000	00000	25	1	297	5610	-	000	0000	00000	08	250-297-0000-0000-000-0800-55610000	FOOD PURCHASES	398,839.03	389,663.20	403,643.14	404,124.01	\$435,000.00	189,359.42	\$436,000.00			
25	1	297	5640	555	0000	00000	25	1	297	5640	-	000	0000	00000	08	250-297-0000-0000-000-0800-55640000	NON FOOD ITEMS	44,954.03	43,289.41	42,786.15	44,333.37	\$46,000.00	20,384.78	\$50,000.00			
							25	1	297	5910	-	000	0000	00000	08	250-297-0000-0000-000-0800-55910000	OFFICE SUPPLIES	2,490.75	3,971.01	2,275.41	3,261.01	\$3,500.00	402.17	\$2,000.00			
25	1	297	5990	555	0000	00000	25	1	297	5990	-	000	0000	00000	08	250-297-0000-0000-000-0800-55990000	OTHER SUPPLIES & MATERIALS	11,852.03	9,262.01	6,222.12	9,395.40	\$9,000.00	2,577.29	\$9,000.00			
							25	1	297	5991	-	000	0000	00000	08	250-297-0000-0000-000-0800-55991000	UNIFORMS	-	662.66	-	-	\$0.00	-	\$0.00			
25	1	297	6410	555	0000	00000	25	1	297	6410	-	000	0000	00000	08	250-297-0000-0000-000-0800-56410000	NEW EQUIPMENT & FURNITURE	-	3,631.16	170,618.00	2,560.00	\$0.00	18,985.00	\$25,000.00			
25	1	297	7910	421	0000	00000	25	1	297	7910	-	000	0000	00000	08	250-297-0000-0000-000-0800-57910000	OTHER EXPENSES	29,091.79	30,298.24	36,540.08	49,735.00	\$42,000.00	25,795.37	\$59,396.00			
25	1	297	5650	555	0000	00000	25	1	297	5650	-	000	7810	00000	08	250-297-0000-7810-000-0800-55650000	USDA DONATED COMMODITIES	59,359.29	81,790.09	94,513.56	87,178.63	\$80,000.00	-	\$85,000.00			
							25	1	297	5650	-	000	7820	00000	08	250-297-0000-7820-000-0800-55650000	USDA BONUS COMMODITIES	-	-	-	-	-	-	-	-		
															250-297-0000-8530-000-2100-55610000	CACFP	-	-	-	-	-	-	-	-			
25	1	611	9990	000	0000	00000	25	1	611	9990	-	000	0000	00000	08	250-611-0000-0000-000-0800-59990000	INDIRECT COST - BREAKFAST	-	9,214.76	7,560.71	8,063.97	-	5,085.64	\$12,000.00			
25	1	611	9990	001	0000	00000	25	1	611	9990	-	001	0000	00000	08	250-611-0000-0000-000-0800-59990000	INDIRECT COST - LUNCH	6,392.34	-	-	-	\$10,000.00	-	\$10,000.00			
25	1	611	9990	002	0000	00000	25	1	611	9990	-	002	0000	00000	08	250-611-0000-0000-000-0800-59990000	INDIRECT COST - ALL OTHER	-	-	-	-	-	-	-			
TOTAL EXPENDITURES													\$1,177,312	\$1,196,659	\$1,372,384	1,250,307.39	1,333,386.00	569,622.00	\$1,407,631.00								