

2014-15 First Interim
Cafeteria Special Revenue Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,134,118.00	4,134,118.00	159,439.24	3,883,087.00	(251,031.00)	-6.1%
3) Other State Revenue		8300-8599	348,009.00	348,009.00	27,164.27	349,209.00	1,200.00	0.3%
4) Other Local Revenue		8600-8799	772,427.00	772,427.00	34,264.59	702,961.00	(69,466.00)	-9.0%
5) TOTAL, REVENUES			5,254,554.00	5,254,554.00	220,868.10	4,935,257.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,957,303.00	1,957,303.00	418,755.01	1,956,354.00	949.00	0.0%
3) Employee Benefits		3000-3999	1,035,282.00	1,035,282.00	251,568.52	1,026,008.00	9,274.00	0.9%
4) Books and Supplies		4000-4999	91,146.00	91,146.00	23,262.90	93,677.00	(2,531.00)	-2.8%
5) Services and Other Operating Expenditures		5000-5999	2,538,985.00	2,538,985.00	357,736.05	2,339,472.00	199,513.00	7.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	169,228.00	169,228.00	0.00	176,774.00	(7,546.00)	-4.5%
9) TOTAL, EXPENDITURES			5,791,944.00	5,791,944.00	1,051,322.48	5,592,285.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(537,390.00)	(537,390.00)	(830,454.38)	(657,028.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	537,390.00	537,390.00	0.00	657,028.00	119,638.00	22.3%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			537,390.00	537,390.00	0.00	657,028.00		

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E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(830,454.38)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	74,304.00	74,304.00		51,406.00	(22,898.00)	-30.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			74,304.00	74,304.00		51,406.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			74,304.00	74,304.00		51,406.00		
2) Ending Balance, June 30 (E + F1e)			74,304.00	74,304.00		51,406.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			74,304.00	74,304.00		51,406.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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FEDERAL REVENUE								
Child Nutrition Programs		8220	4,134,118.00	4,134,118.00	159,439.24	3,883,087.00	(251,031.00)	-6.1%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,134,118.00	4,134,118.00	159,439.24	3,883,087.00	(251,031.00)	-6.1%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	348,009.00	348,009.00	27,164.27	349,209.00	1,200.00	0.3%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			348,009.00	348,009.00	27,164.27	349,209.00	1,200.00	0.3%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	763,953.00	763,953.00	36,083.19	700,412.00	(63,541.00)	-8.3%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,845.00	2,845.00	1,146.88	2,549.00	(296.00)	-10.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	5,629.00	5,629.00	(2,965.48)	0.00	(5,629.00)	-100.0%
TOTAL, OTHER LOCAL REVENUE			772,427.00	772,427.00	34,264.59	702,961.00	(69,466.00)	-9.0%
TOTAL, REVENUES			5,254,554.00	5,254,554.00	220,868.10	4,935,257.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	1,540,129.00	1,540,129.00	291,501.98	1,528,211.00	11,918.00	0.8%
Classified Supervisors' and Administrators' Salaries		2300	333,601.00	333,601.00	92,234.85	342,844.00	(9,243.00)	-2.8%
Clerical, Technical and Office Salaries		2400	83,573.00	83,573.00	35,018.18	85,299.00	(1,726.00)	-2.1%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,957,303.00	1,957,303.00	418,755.01	1,956,354.00	949.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	183,302.00	183,302.00	38,571.11	184,330.00	(1,028.00)	-0.6%
OASDI/Medicare/Alternative		3301-3302	149,732.00	149,732.00	32,056.35	149,268.00	464.00	0.3%
Health and Welfare Benefits		3401-3402	336,726.00	336,726.00	75,292.38	355,391.00	(18,665.00)	-5.5%
Unemployment Insurance		3501-3502	979.00	979.00	209.62	977.00	2.00	0.2%
Workers' Compensation		3601-3602	36,769.00	36,769.00	10,217.76	47,090.00	(10,321.00)	-28.1%
OPEB, Allocated		3701-3702	327,774.00	327,774.00	95,221.30	288,952.00	38,822.00	11.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,035,282.00	1,035,282.00	251,568.52	1,026,008.00	9,274.00	0.9%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	40,828.00	40,828.00	11,352.31	40,489.00	339.00	0.8%
Noncapitalized Equipment		4400	50,318.00	50,318.00	2,869.64	53,188.00	(2,870.00)	-5.7%
Food		4700	0.00	0.00	9,040.95	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			91,146.00	91,146.00	23,262.90	93,677.00	(2,531.00)	-2.8%

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SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	2,435,747.00	2,435,747.00	317,887.34	2,235,910.00	199,837.00	8.2%
Travel and Conferences		5200	947.00	947.00	139.44	50.00	897.00	94.7%
Dues and Memberships		5300	0.00	0.00	1,227.00	428.00	(428.00)	New
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	33,350.00	33,350.00	12,121.37	30,000.00	3,350.00	10.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(13,516.00)	(13,516.00)	(5,029.40)	(13,523.00)	7.00	-0.1%
Professional/Consulting Services and Operating Expenditures		5800	77,878.00	77,878.00	31,390.30	82,028.00	(4,150.00)	-5.3%
Communications		5900	4,579.00	4,579.00	0.00	4,579.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,538,985.00	2,538,985.00	357,736.05	2,339,472.00	199,513.00	7.9%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	169,228.00	169,228.00	0.00	176,774.00	(7,546.00)	-4.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			169,228.00	169,228.00	0.00	176,774.00	(7,546.00)	-4.5%
TOTAL, EXPENDITURES			5,791,944.00	5,791,944.00	1,051,322.48	5,592,285.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	537,390.00	537,390.00	0.00	657,028.00	119,638.00	22.3%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			537,390.00	537,390.00	0.00	657,028.00	119,638.00	22.3%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			537,390.00	537,390.00	0.00	657,028.00		

Resource	Description	2014/15 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	51,406.00
Total, Restricted Balance		<u>51,406.00</u>