

**Web-GAAP Training School District**  
*Schedule of Revenues, Expenses and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*006-0000: Food Service*  
*For the Fiscal Year Ended June 30, 2002*

	<u>Original Budget</u>	<u>Final Budget</u>
OPERATING REVENUES:		
Sales		\$ 194,000
Other Revenues		500
Total Operating Revenues		194,500
OPERATING EXPENSES:		
Salaries		146,000
Fringe Benefits		72,450
Purchased Services		1,700
Materials and Supplies		100,437
Other		550
Total Operating Expenses		321,137
Operating Income (Loss)		(126,637)
NON-OPERATING REVENUES (EXPENSES):		
Interest		1,000
Federal and State Subsidies		53,500
Total Non-Operating Revenues (Expenses)		54,500
Income (Loss) Before Contributions and Transfers		(72,137)
Other Proprietary Accounts:		
Transfers In		56,000
Change in Net Assets		(72,137)
Net Assets (Deficit) at Beginning of Year	44,887	44,887
Prior Year Encumbrances Appropriated	1,250	1,250
Net Assets (Deficit) at End of Year	<u>\$ 46,137</u>	<u>\$ (26,000)</u>

<u>Actual</u>	<u>Variance with Final Budget</u>
\$ 186,895	\$ (7,105)
6,358	5,858
193,253	(1,247)
138,367	7,633
69,596	2,854
82	1,618
99,448	989
523	27
308,016	13,121
(114,763)	11,874
52,555	1,000
52,555	(945)
52,555	55
(62,208)	11,929
56,000	0
(62,208)	11,929
44,887	
1,250	
\$ (16,071)	\$ 11,929