

**Manheim Central School District**  
**Fund 51 -- Food Service**  
**For Period Ending September 30, 2017**

**Balance Sheet**

<b>Assets</b>			
Cash - Checking	\$	76,664.74	
<b>Accounts Receivable</b>			
Inventory	\$	127,718.76	
State / Federal Subsidy	\$	54,529.72	
Total Assets			<u>\$ 258,913.22</u>
<b>Liabilities &amp; Fund Equity</b>			
Accounts Payable	\$	144,974.29	
Prepaid - Student Lunches	\$	50,871.75	
Fund Equity	\$	63,067.18	
Total Liab. & Fund Equity			<u>\$ 258,913.22</u>

**Statement of Revenues and Expenses**

Revenue	Beginning Balance	September Revenue	Y-T-D Balance
Student Lunch Sales	-	46,139.15	46,139.15
Student Breakfast	-	1,287.25	1,287.25
Adult Sales	-	1,838.75	1,838.75
Student Ala Carte Sales	-	41,225.15	41,225.15
Adult Ala Carte Sales	-	860.00	860.00
Government Reimbursement	-	54,529.72	54,529.72
Catering, Misc Rev, Rebates	2,156.25	5,369.37	7,525.62
Interest	109.45	56.24	165.69
	<u>\$ 2,265.70</u>	<u>\$ 151,305.63</u>	<u>\$ 153,571.33</u>

Expenditures	Beginning Balance	September Expense	Y-T-D Balance
Purchases-Food	35,232.13	43,840.54	79,072.67
Purchases-Milk	649.56	11,834.51	12,484.07
Salaries / Wages	21,104.81	59,730.48	80,835.29
Social Security	764.10	2,236.14	3,000.24
Retirement	3,296.71	9,631.70	12,928.41
Employee Insurance	10,200.00	5,100.00	15,300.00
General Supplies	16,292.67	8,722.59	25,015.26
Travel	229.78	-	229.78
Employee Training	-	631.86	631.86
Telephone	-	-	-
Office Supplies	6,817.13	406.90	7,224.03
Energy / Utilities	2,000.00	1,000.00	3,000.00
Repairs / Maintenance Contracts	3,248.73	1,720.04	4,968.77
Non-Capital New Equipment	-	-	-
Misc Expense	385.00	-	385.00
Gasoline	110.05	119.53	229.58
Merchant Fees	-	-	-
Dues & Subscriptions	7,552.00	-	7,552.00
	<u>\$ 107,882.67</u>	<u>\$ 144,974.29</u>	<u>\$ 252,856.96</u>

Inventory -- July 1, 2017	\$	110,823.27		
Inventory -- September 30, 2017	\$	127,718.76		
			Total Revenue	\$ 153,571.33
			Total Expenditures	\$ 252,856.96
			Net Profit / Loss	<u>\$ (82,390.14)</u>