

Manheim Central School District
Fund 51 -- Food Service
For Period Ending June 30, 2015

Balance Sheet

Assets			
Cash - Checking	\$	32,034.94	
Accounts Receivable			
Inventory	\$	155,434.12	
State / Federal Subsidy	\$	70,679.68	
Total Assets			<u>\$ 258,148.74</u>
Liabilities & Fund Equity			
Accounts Payable	\$	85,851.16	
Prepaid - Student Lunches	\$	32,484.94	
Fund Equity	\$	139,812.64	
Total Liab. & Fund Equity			<u>\$ 258,148.74</u>

Statement of Revenues and Expenses

Income	Beginning Balance	Current Month Revenue	Y-T-D Balance
Student Sales	443,490.40	15,228.05	458,718.45
Student Breakfast	15,021.25	568.25	15,589.50
Adult Sales	23,691.55	829.80	24,521.35
Ala Carte Sales	337,431.60	11,608.50	349,040.10
Adult Ala Carte Sales	5,703.75	262.90	5,966.65
Government Reimbursement	459,397.64	16,826.24	476,223.88
Catering, Misc Rev, Rebates	45,292.19	7,156.62	52,448.81
Interest	235.40	15.55	250.95
	<u>\$ 1,330,263.78</u>	<u>\$ 52,495.91</u>	<u>\$ 1,382,759.69</u>

Expenditures	Beginning Balance	Current Month Expense	Y-T-D Balance
Purchases-Food	549,560.60	17,028.02	566,588.62
Purchases-Milk	77,337.94	1,938.94	79,276.88
Salaries / Wages	526,160.29	49,213.12	575,373.41
Social Security	19,582.36	1,801.69	21,384.05
Retirement	54,108.12	5,198.24	59,306.36
Employee Insurance	56,100.00	5,100.00	61,200.00
General Supplies	35,414.08	395.25	35,809.33
Travel	3,068.96	-	3,068.96
Employee Training	1,175.00	-	1,175.00
Telephone	307.76	34.05	341.81
Office Supplies	3,369.83	857.95	4,227.78
Energy / Utilities	11,000.00	1,000.00	12,000.00
Repairs / Maintenance Contracts	39,149.33	2,691.50	41,840.83
New Equipment < 300	10,117.22	305.70	10,422.92
Misc Expense	6,669.06	-	6,669.06
Gasoline	2,720.42	116.70	2,837.12
Merchant Fees	8,145.01	-	8,145.01
Dues & Subscriptions	1,456.25	170.00	1,626.25
	<u>\$ 1,405,442.23</u>	<u>\$ 85,851.16</u>	<u>\$ 1,491,293.39</u>

Inventory July 1, 2014	\$ 113,519.00		
Inventory June 30, 2014	\$ 155,434.12		
			\$ 1,382,759.69
		Total Expenditures	\$ 1,491,293.39
		Net Profit / Loss	<u>\$ (66,618.58)</u>

*Note: New Equipment Purchases > \$300 are capitalized when purchased and are not reflected in the operating expenses listed above.

\$ 37,065.81