

**Manheim Central School District**  
**Fund 51 -- Food Service**  
**For Period Ending October 31, 2015**

**Balance Sheet**

<b>Assets</b>			
Cash - Checking	\$	56,626.28	
<b>Accounts Receivable</b>			
Inventory	\$	153,485.71	
State / Federal Subsidy	\$	53,618.47	
Total Assets			<u>\$ 263,730.46</u>
<b>Liabilities &amp; Fund Equity</b>			
Accounts Payable	\$	182,848.82	
Prepaid - Student Lunches	\$	49,039.43	
Fund Equity	\$	31,842.21	
Total Liab. & Fund Equity			<u>\$ 263,730.46</u>

**Statement of Revenues and Expenses**

Income	Beginning Balance	October Revenue	Y-T-D Balance
Student Sales	50,556.85	46,930.95	97,487.80
Student Breakfast	1,703.75	2,028.25	3,732.00
Adult Sales	2,399.70	2,361.60	4,761.30
Ala Carte Sales	43,285.90	41,849.05	85,134.95
Adult Ala Carte Sales	770.90	830.35	1,601.25
Government Reimbursement	57,143.50	53,618.47	110,761.97
Catering, Misc Rev, Rebates	-	8,466.66	8,466.66
Interest	20.98	16.19	37.17
	<u>\$ 155,881.58</u>	<u>\$ 156,101.52</u>	<u>\$ 311,983.10</u>

Expenditures	Beginning Balance	October Expense	Y-T-D Balance
Purchases-Food	84,819.78	68,715.16	153,534.94
Purchases-Milk	9,252.23	7,512.32	16,764.55
Salaries / Wages	46,939.92	76,203.40	123,143.32
Social Security	1,719.93	2,830.65	4,550.57
Retirement	5,892.09	9,501.54	15,393.62
Employee Insurance	15,300.00	5,100.00	20,400.00
General Supplies	10,451.70	4,509.31	14,961.01
Travel	604.54	-	604.54
Employee Training	-	-	-
Telephone	70.04	-	70.04
Office Supplies	1,987.08	251.96	2,239.04
Energy / Utilities	3,000.00	1,000.00	4,000.00
Repairs / Maintenance Contracts	699.50	5,102.59	5,802.09
New Equipment < 300	5,975.94	227.56	6,203.50
Misc Expense	454.77	-	454.77
Gasoline	223.49	159.90	383.39
Merchant Fees	815.40	-	815.40
Dues & Subscriptions	230.20	130.00	360.20
	<u>\$ 188,436.60</u>	<u>\$ 181,244.38</u>	<u>\$ 369,680.98</u>

Inventory -- July 1, 2015	\$	155,434.11	
Inventory -- October 31, 2015	\$	153,485.71	
			\$ 311,983.10
		Total Expenditures	\$ 369,680.98
		Net Profit / Loss	<u>\$ (59,646.28)</u>