

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

**Balance Sheet**

Assets			
Cash - Checking	\$	84,008.35	
Accounts Receivable			
Inventory	\$	152,445.45	
State / Federal Subsidy	\$	57,143.50	
Total Assets			<u>\$ 293,597.30</u>
Liabilities & Fund Equity			
Accounts Payable	\$	128,722.24	
Prepaid - Student Lunches	\$	50,272.42	
Fund Equity	\$	114,602.64	
Total Liab. & Fund Equity			<u>\$ 293,597.30</u>

**Statement of Revenues and Expenses**

Income	Beginning Balance	Jul - Sep Revenue	Y-T-D Balance
Student Sales	-	50,556.85	50,556.85
Student Breakfast	-	1,703.75	1,703.75
Adult Sales	-	2,399.70	2,399.70
Ala Carte Sales	-	43,285.90	43,285.90
Adult Ala Carte Sales	-	770.90	770.90
Government Reimbursement	-	57,143.50	57,143.50
Catering, Misc Rev, Rebates	-	-	-
Interest	-	20.98	20.98
	<u>\$ -</u>	<u>\$ 155,881.58</u>	<u>\$ 155,881.58</u>

Expenditures	Beginning Balance	Jul - Sep Expense	Y-T-D Balance
Purchases-Food	-	84,819.78	84,819.78
Purchases-Milk	-	9,252.23	9,252.23
Salaries / Wages	-	46,939.92	46,939.92
Social Security	-	1,719.93	1,719.93
Retirement	-	5,892.09	5,892.09
Employee Insurance	-	15,300.00	15,300.00
General Supplies	-	10,451.70	10,451.70
Travel	-	604.54	604.54
Employee Training	-	-	-
Telephone	-	70.04	70.04
Office Supplies	-	1,987.08	1,987.08
Energy / Utilities	-	3,000.00	3,000.00
Repairs / Maintenance Contracts	-	699.50	699.50
New Equipment < 300	-	5,975.94	5,975.94
Misc Expense	-	454.77	454.77
Gasoline	-	223.49	223.49
Merchant Fees	-	815.40	815.40
Dues & Subscriptions	-	230.20	230.20
	<u>\$ -</u>	<u>\$ 188,436.60</u>	<u>\$ 188,436.60</u>

Inventory -- July 1, 2015	\$	155,434.11	
Inventory -- September 30, 2015	\$	152,445.45	
			\$ 155,881.58
		Total Expenditures	\$ 188,436.60
		Net Profit / Loss	<u>\$ (35,543.68)</u>