

**Manheim Central School District**  
**Fund 51 -- Food Service**  
**For Period Ending October 31, 2016**

**Balance Sheet**

<b>Assets</b>			
Cash - Checking	\$	50,523.06	
<b>Accounts Receivable</b>			
Inventory	\$	129,320.82	
State / Federal Subsidy	\$	50,325.19	
Total Assets			<u>\$ 230,169.07</u>
<b>Liabilities &amp; Fund Equity</b>			
Accounts Payable	\$	129,524.08	
Prepaid - Student Lunches	\$	49,039.43	
Fund Equity	\$	51,605.56	
Total Liab. & Fund Equity			<u>\$ 230,169.07</u>

**Statement of Revenues and Expenses**

Income	Beginning Balance	October Revenue	Y-T-D Balance
Student Lunch Sales	53,025.45	43,552.05	96,577.50
Student Breakfast	1,605.50	1,647.50	3,253.00
Adult Sales	2,776.90	2,241.00	5,017.90
Student Ala Carte Sales	51,834.00	42,955.50	94,789.50
Adult Ala Carte Sales	1,004.90	1,441.10	2,446.00
Government Reimbursement	63,247.84	50,325.19	113,573.03
Catering, Misc Rev, Rebates	15,778.60	6,291.61	22,070.21
Interest	47.70	32.83	80.53
	<u>\$ 189,320.89</u>	<u>\$ 148,486.78</u>	<u>\$ 337,807.67</u>

Expenditures	Beginning Balance	October Expense	Y-T-D Balance
Purchases-Food	94,066.36	33,491.22	127,557.58
Purchases-Milk	14,503.90	13,157.65	27,661.55
Salaries / Wages	85,796.97	53,806.43	139,603.40
Social Security	3,190.86	3,327.55	6,518.41
Retirement	12,732.13	7,927.38	20,659.51
Employee Insurance	15,300.00	5,100.00	20,400.00
General Supplies	12,097.33	8,241.52	20,338.85
Travel	1,119.27	214.92	1,334.19
Employee Training	-	-	-
Telephone	-	-	-
Office Supplies	1,235.76	46.44	1,282.20
Energy / Utilities	3,000.00	1,000.00	4,000.00
Repairs / Maintenance Contracts	985.00	-	985.00
Non-Capital New Equipment	6,958.00	-	6,958.00
Misc Expense	3,053.86	3,057.06	6,110.92
Gasoline	205.84	153.91	359.75
Merchant Fees	-	-	-
Dues & Subscriptions	6,660.77	-	6,660.77
	<u>\$ 260,906.05</u>	<u>\$ 129,524.08</u>	<u>\$ 390,430.13</u>

Inventory -- July 1, 2016	\$	124,872.04	
Inventory -- October 31, 2016	\$	129,320.82	
			\$ 337,807.67
		Total Expenditures	\$ 390,430.13
		Net Profit / Loss	<u>\$ (48,173.68)</u>