

**Manheim Central School District**  
**Fund 51 -- Food Service**  
**For Period Ending June 30, 2016**

**Balance Sheet**

<b>Assets</b>			
Cash - Checking	\$	68,638.74	
<b>Accounts Receivable</b>			
Inventory	\$	124,872.04	
State / Federal Subsidy	\$	18,743.96	
Total Assets			<u>\$ 212,254.74</u>
<b>Liabilities &amp; Fund Equity</b>			
Accounts Payable	\$	85,565.40	
Prepaid - Student Lunches	\$	22,062.27	
Fund Equity	\$	104,627.07	
Total Liab. & Fund Equity			<u>\$ 212,254.74</u>

**Statement of Revenues and Expenses**

Income	Beginning Balance	June Revenue	Y-T-D Balance
Student Lunch Sales	416,971.00	16,079.50	433,050.50
Student Breakfast	17,301.00	729.75	18,030.75
Adult Sales	23,621.30	1,192.10	24,813.40
Student Ala Carte Sales	363,750.90	14,255.25	378,006.15
Adult Ala Carte Sales	7,681.15	405.45	8,086.60
Government Reimbursement	475,272.34	18,743.96	494,016.30
Catering, Misc Rev, Rebates	54,095.69	9,213.15	63,308.84
Interest	282.33	39.48	321.81
	<u>\$ 1,358,975.71</u>	<u>\$ 60,658.64</u>	<u>\$ 1,419,634.35</u>

Expenditures	Beginning Balance	June Expense	Y-T-D Balance
Purchases-Food	503,990.75	11,333.02	515,323.77
Purchases-Milk	72,808.73	2,674.87	75,483.60
Salaries / Wages	529,927.76	57,446.65	587,374.41
Social Security	19,705.89	2,113.42	21,819.31
Retirement	67,718.51	7,308.36	75,026.87
Employee Insurance	56,100.00	5,100.00	61,200.00
General Supplies	42,301.50	4.87	42,306.37
Travel	2,861.44	412.96	3,274.40
Employee Training	-	-	-
Telephone	122.53	-	122.53
Office Supplies	3,617.09	-	3,617.09
Energy / Utilities	11,000.00	1,000.00	12,000.00
Repairs / Maintenance Contracts	19,283.78	3,218.25	22,502.03
Non-Capital New Equipment	10,143.19	-	10,143.19
Misc Expense	454.77	-	454.77
Gasoline	1,420.71	-	1,420.71
Merchant Fees	815.40	-	815.40
Dues & Subscriptions	2,839.97	53.00	2,892.97
	<u>\$ 1,345,112.02</u>	<u>\$ 90,665.40</u>	<u>\$ 1,435,777.42</u>

Inventory -- July 1, 2015	\$ 155,434.11		
Inventory -- June 30, 2016	\$ 124,872.04		
			\$ 1,419,634.35
		Total Expenditures	\$ 1,435,777.42
		Net Profit / Loss	<u>\$ (46,705.14)</u>

**Manheim Central School District**  
**Fund 51 -- Food Service**  
**For Period Ending September 30, 2016**

**Balance Sheet**

<b>Assets</b>			
Cash - Checking	\$	57,774.18	
<b>Accounts Receivable</b>			
Inventory	\$	129,320.82	
State / Federal Subsidy	\$	63,247.84	
Total Assets			<u>\$ 250,342.84</u>
<b>Liabilities &amp; Fund Equity</b>			
Accounts Payable	\$	261,309.22	
Prepaid - Student Lunches	\$	30,837.35	
Fund Equity	\$	(41,803.73)	
Total Liab. & Fund Equity			<u>\$ 250,342.84</u>

**Statement of Revenues and Expenses**

Income	Beginning Balance	Jul-Sept Revenue	Y-T-D Balance
Student Lunch Sales	-	53,025.45	53,025.45
Student Breakfast	-	1,605.50	1,605.50
Adult Sales	-	2,776.90	2,776.90
Student Ala Carte Sales	-	51,834.00	51,834.00
Adult Ala Carte Sales	-	1,004.90	1,004.90
Government Reimbursement	-	63,247.84	63,247.84
Catering, Misc Rev, Rebates	-	15,778.60	15,778.60
Interest	-	47.70	47.70
	<u>\$ -</u>	<u>\$ 189,320.89</u>	<u>\$ 189,320.89</u>

Expenditures	Beginning Balance	Jul-Sept Expense	Y-T-D Balance
Purchases-Food	-	94,066.36	94,066.36
Purchases-Milk	-	14,503.90	14,503.90
Salaries / Wages	-	85,796.97	85,796.97
Social Security	-	3,190.86	3,190.86
Retirement	-	12,732.13	12,732.13
Employee Insurance	-	15,300.00	15,300.00
General Supplies	-	12,097.33	12,097.33
Travel	-	1,119.27	1,119.27
Employee Training	-	-	-
Telephone	-	-	-
Office Supplies	-	1,235.76	1,235.76
Energy / Utilities	-	3,000.00	3,000.00
Repairs / Maintenance Contracts	-	985.00	985.00
Non-Capital New Equipment	-	6,958.00	6,958.00
Misc Expense	-	3,053.86	3,053.86
Gasoline	-	205.84	205.84
Merchant Fees	-	-	-
Dues & Subscriptions	-	6,660.77	6,660.77
	<u>\$ -</u>	<u>\$ 260,906.05</u>	<u>\$ 260,906.05</u>

Inventory -- July 1, 2016	\$ 124,872.04		
Inventory -- September 30, 2016	\$ 129,320.82		
			\$ 189,320.89
		Total Expenditures	\$ 260,906.05
		Net Profit / Loss	<u>\$ (67,136.38)</u>