

**ALLEGHANY COUNTY PUBLIC SCHOOLS
MONTHLY FINANCIAL COMPARISON**

	MAY 2016	MAY 2015	Variance	% Change
<u>Cash Balance</u>				
Beginning Cash Balance	\$473,002	\$475,359	-\$2,357	-0.50%
Cash Adjustments	\$0	\$0	\$0	#DIV/0!
<u>Revenues</u>				
Student Meal Sales	\$13,629	\$18,574	-\$4,945	-26.62%
A La Carte & Adult Meal Sales	\$16,369	\$20,654	-\$4,285	-20.75%
Rebates	\$0	\$0	\$0	#DIV/0!
Interest Earned	\$0	\$0	\$0	#DIV/0!
Subsidies/Loans	\$0	\$0	\$0	#DIV/0!
Other Revenue - Catering	\$1,823	\$982	\$842	85.71%
Other Revenues - A La Carte (only) Schools	\$0	\$0	\$0	#DIV/0!
Other Revenues - Misc.	\$43	\$61	-\$18	-29.05%
Program Reimbursement (Federal Funds)	\$67,384	\$61,696	\$5,688	9.22%
State Funds	\$288	\$253	\$35	13.99%
Grants	\$0	\$0	\$0	#DIV/0!
Repayment of Loans/Fund Transfers	\$0	\$0	\$0	#DIV/0!
Cash in Lieu of USDA Commodities	\$4,621	\$0	\$4,621	#DIV/0!
Total Revenues	\$104,158	\$102,220	\$1,938	1.90%
<u>Expenditures</u>				
Personal Services	\$29,069	\$28,297	\$772	2.73%
Employee Benefits	\$9,925	\$9,143	\$782	8.56%
Purchased Services	\$0	\$0	\$0	#DIV/0!
Internal Services	\$0	\$925	-\$925	-100.00%
Other Charges	\$304	\$536	-\$232	-43.25%
Material & Supplies	\$4,892	\$4,157	\$735	17.68%
Food Products	\$56,039	\$46,664	\$9,375	20.09%
Capital Outlay	\$0	\$0	\$0	#DIV/0!
Other Uses of Funds	\$0	\$0	\$0	#DIV/0!
Fund Transfer	\$0	\$0	\$0	#DIV/0!
Loan Repayment	\$0	\$0	\$0	#DIV/0!
Repayment of Over-Claims	\$0	\$0	\$0	#DIV/0!
Total Expenditures	\$100,229	\$89,721	\$10,508	11.71%
Ending Cash Balance	\$476,931	\$487,858	-\$10,927	-2.24%
<u>Accounts Receivable</u>				
Program Reimbursement - Previous Unpaid	\$59,697	\$67,224	-\$7,527	-11.20%
Other Receivables	\$0	\$0	\$0	#DIV/0!
Total Accounts Receivable	\$59,697	\$67,224	-\$7,527	-11.20%
<u>Accounts Payable</u>				
Accounts Payable	\$46,269	\$68,712	-\$22,443	-32.66%
<u>Net Cash</u>				
Sum - Cash Balance	\$490,360	\$486,370	\$3,989	0.82%
USDA Commodities Received	\$0	\$0	\$0	#DIV/0!
<u>Inventory Value</u>				
Purchased Food Value	\$8,793	\$20,110	-\$11,317	-56.27%
Purchased Materials & Supplies Value	\$3,660	\$4,487	-\$827	-18.42%
USDA Commodities Value	\$0	\$0	\$0	#DIV/0!
<u>Average Daily Meals Served</u>				
School Breakfast	591	616	-25	-4.06%
School Lunch	1,037	1,227	-190	-15.48%
Total Average Daily Meals Served	1,628	1,843	-215	-11.67%
<u>Miscellaneous Information</u>				
Free & Reduced Lunch Percentage	50.97%	48.42%	2.55%	N/A
Number of Days Served - Breakfast	19	20	-1	-5.00%
Number of Days Served - Lunch	19	20	-1	-5.00%

