

**CRAWFORD CENTRAL SCHOOL DISTRICT/NUTRITION, INC.**  
**COMBINED OPERATING STATEMENT**  
**FOOD SERVICE FUND 2016-2017**

|                                          | MONTH OF<br>November 2016 | YTD<br>November 2016  | YTD<br>November 2015 |
|------------------------------------------|---------------------------|-----------------------|----------------------|
| <b>REVENUE</b>                           |                           |                       |                      |
| Breakfast/Lunches                        | \$ 38,265.65              | \$ 123,354.50         | \$ 0.00              |
| Government Subsidy Receivables           | 118,195.92                | 369,450.13            | 0.00                 |
| Government Subsidy Commodities           | 1,966.04                  | 37,193.10             | 0.00                 |
| State FICA/Retirement                    | 10,671.45                 | 29,829.38             | 0.00                 |
| Other Food Service Revenue               | 2,949.78                  | 10,948.74             | 0.00                 |
| Miscellaneous Revenue                    | 0.00                      | 0.00                  | 0.00                 |
| Transfer in from Other Fund              | 0.00                      | 0.00                  | 0.00                 |
| <b>TOTAL REVENUE</b>                     | <b>\$ 172,048.84</b>      | <b>\$ 570,775.85</b>  | <b>\$ 0.00</b>       |
| <b>COST OF GOODS SOLD</b>                |                           |                       |                      |
| Beginning Inventory                      | \$ 43,816.34              | \$ 31,095.45          | \$0.00               |
| Food purchases                           | 50,284.46                 | 160,861.87            | 0.00                 |
| Fresh Fruit and Vegetable Grant          | 10,201.25                 | 33,241.30             | 0.00                 |
| Government Commodities                   | 1,966.04                  | 37,193.10             | 0.00                 |
| Less Ending Inventory 11/28/2016         | (35,434.05)               | (35,434.05)           | 0.00                 |
| <b>TOTAL COST OF GOODS SOLD</b>          | <b>\$ 70,834.04</b>       | <b>\$ 226,957.67</b>  | <b>\$ 0.00</b>       |
| <b>GROSS PROFIT/LOSS</b>                 | <b>\$ 101,214.80</b>      | <b>\$ 343,818.18</b>  | <b>\$ 0.00</b>       |
| <b>OPERATING EXPENSE</b>                 |                           |                       |                      |
| Nutrition wages & benefits               | \$ 8,124.03               | \$ 40,620.15          | \$ 0.00              |
| CCSD-Admin Payroll                       | 1901.08                   | \$ 5,703.24           | 0.00                 |
| CCSD-Regular payroll                     | 53,878.48                 | 143,109.85            | 0.00                 |
| CCSD-Sub. Payroll                        | 189.50                    | 8,259.28              | 0.00                 |
| CCSD-Overtime Payroll                    | 731.26                    | 1,910.04              | 0.00                 |
| CCSD-FICA/Retirement                     | 21,342.89                 | 59,658.74             | 0.00                 |
| CCSD-Insurances                          | 3,079.36                  | 4,182.71              | 0.00                 |
| Paper                                    | 3,367.03                  | 12,237.08             | 0.00                 |
| Cleaning supplies                        | 915.86                    | 2,543.81              | 0.00                 |
| Miscellaneous                            | 4,989.31                  | 17,695.58             | 0.00                 |
| Refuse (Indirect)                        | 0.00                      | 0.00                  | 0.00                 |
| Vendor Credit/Misc                       | 0.00                      | 0.00                  | 0.00                 |
| The Nutrition Group - Administration fee | 3,107.33                  | 15,536.65             | 0.00                 |
| The Nutrition Group - Management fee     | 2,527.26                  | 12,636.30             | 0.00                 |
| <b>TOTAL OPERATING EXPENSE</b>           | <b>\$ 104,153.39</b>      | <b>\$ 324,093.43</b>  | <b>\$ -</b>          |
| <b>EXCESS OR (DEFICIT)</b>               | <b>\$ (2,938.59)</b>      | <b>\$ 19,724.74</b>   | <b>\$ -</b>          |
| <b>OTHER FOOD SERVICE EXPENSES</b>       |                           |                       |                      |
| Repairs/services                         | \$ 396.07                 | \$ 6,451.09           | \$ 0.00              |
| Inservice training                       | 0.00                      | 0.00                  | 0.00                 |
| Summer Food Program                      | 0.00                      | 0.00                  | 0.00                 |
| Travel                                   | 0.00                      | 0.00                  | 0.00                 |
| Supplies                                 | 0.00                      | 0.00                  | 0.00                 |
| Software and licensing                   | 0.00                      | 6,955.00              | 0.00                 |
| Dues and Fees                            | 0.00                      | 0.00                  | 0.00                 |
| Refund ticket                            | 0.00                      | 0.00                  | 0.00                 |
| Equipment                                | 0.00                      | 0.00                  | 0.00                 |
| Depreciation                             | 9,173.88 *                | 27,521.64 *           | 0.00 *               |
| <b>TOTAL EXPENSES</b>                    | <b>\$ 113,723.34</b>      | <b>\$ 365,021.16</b>  | <b>\$ -</b>          |
| <b>NET PROFIT/LOSS</b>                   | <b>\$ (12,508.55)</b>     | <b>\$ (21,202.99)</b> | <b>\$ -</b>          |
|                                          | November 2016             | November 2016         | November 2015        |
| <b>* NET PROFIT/LOSS (DEPRECIATION)</b>  | <b>\$ (3,334.66)</b>      | <b>\$ 6,318.65</b>    | <b>\$ -</b>          |

**CRAWFORD CENTRAL SCHOOL DISTRICT  
FOOD SERVICE FUND 2016-2017  
BALANCE SHEET November 2016**

|                                       |                       |                     |                             |
|---------------------------------------|-----------------------|---------------------|-----------------------------|
| <b><u>ASSETS</u></b>                  |                       |                     |                             |
| Cash                                  | \$ 258,132.98         |                     |                             |
| Petty Cash                            | 1,801.19              |                     |                             |
| Investment - Savings                  | 50,039.59             |                     |                             |
| State/Federal Subsidy Receivable      | 236,312.57            |                     |                             |
| Prepaid Expense                       | 120,085.49            |                     |                             |
| Accounts Receivable                   | 10,414.59             |                     |                             |
| Inventory                             | 34,828.63             |                     |                             |
| Equipment                             | 1,740,602.53          |                     |                             |
| Less Accumulated Depreciation         | <u>(1,516,879.66)</u> |                     |                             |
| <b>TOTAL ASSETS</b>                   |                       |                     | <b><u>\$ 935,337.91</u></b> |
| <b><u>LIABILITIES</u></b>             |                       |                     |                             |
| Accrued Salaries/Benefits             | 0.00                  |                     |                             |
| Accounts Payable                      | 83,516.53             |                     |                             |
| Deposits Payable                      | <u>15,780.56</u>      | 99,297.09           |                             |
| Due to/(from) General Fund            | <u>(279,666.95)</u>   | <u>(279,666.95)</u> |                             |
| <b>TOTAL LIABILITIES</b>              |                       |                     | <b>(180,369.86)</b>         |
| <b><u>FUND BALANCE</u></b>            |                       |                     |                             |
| Investment - Fixed Assets             | 207,968.55            |                     |                             |
| Unrestricted Net Assets 7/1/2013      | 928,942.21            |                     |                             |
| Profit/Loss - per end 11/28/2016      | <u>(21,202.99)</u>    |                     |                             |
| <b>TOTAL FUND BALANCE</b>             |                       |                     | <b><u>1,115,707.78</u></b>  |
| <b>TOTAL LIABILITIES/FUND BALANCE</b> |                       |                     | <b><u>\$ 935,337.92</u></b> |

**BREAKDOWN OF THE YTD THE NUTRITION GROUP PAYMENT**

|                                              | <u>November 2016</u>       | <u>November 2015</u>       |
|----------------------------------------------|----------------------------|----------------------------|
| <b>TOTAL FOOD PRODUCT</b>                    | <b>\$ 34,217.88</b>        | <b>\$ 46,414.36</b>        |
| <b>DAIRY</b>                                 | <b>16,066.58</b>           | <b>9,959.85</b>            |
| <b>NUTRITION LABOR AND BENEFITS</b>          | <b>8,124.03</b>            | <b>11,279.87</b>           |
| <b>PAPER/CLEANING/OTHER COSTS</b>            | <b>9,272.20</b>            | <b>8,373.12</b>            |
| <b>ADMINISTRATION FEE</b>                    | <b>3,107.33</b>            | <b>3,566.49</b>            |
| <b>MANAGEMENT FEE</b>                        | <b><u>2,527.26</u></b>     | <b><u>2,900.70</u></b>     |
| <b>NET CLIENT SETTLEMENT (November 2016)</b> | <b><u>\$ 73,315.28</u></b> | <b><u>\$ 82,494.39</u></b> |

**CRAWFORD CENTRAL LUNCH PARTICIPATION**

|                                    | <u>November 2016</u> |               | <u>November 2015</u> |               |
|------------------------------------|----------------------|---------------|----------------------|---------------|
|                                    | Lunch                | Breakfast     | Lunch                | Breakfast     |
| Students                           | 3,771                | 3,771         | 3,800                | 3,800         |
| Operating Days                     | 19                   | 19            | 19                   | 19            |
| Total Potential Meals              | 71,649               | 71,649        | 72,200               | 72,200        |
| Type A Meals Served                | 30,545               | 13,846        | 33,773               | 12,449        |
| <b>Percentage of Participation</b> | <b>42.63%</b>        | <b>19.32%</b> | <b>46.78%</b>        | <b>17.24%</b> |
| Total Meals Served inc Ala Carte   | 36,024               |               | 39,812               |               |
| <b>Percentage of Participation</b> | <b>50.28%</b>        |               | <b>55.14%</b>        |               |