

**ALLEGHANY COUNTY PUBLIC SCHOOLS
MONTHLY FINANCIAL COMPARISON REPORT**

	AUGUST 2015	AUGUST 2014	Variance	% Change
<u>Cash Balance</u>				
Beginning Cash Balance	\$411,286	\$402,968	\$8,318	2.02%
Cash Adjustments	\$0	\$0	\$0	#DIV/0!
<u>Revenues</u>				
Student Meal Sales	\$19,240	\$18,694	\$546	2.92%
A La Carte & Adult Meal Sales	\$8,724	\$8,387	\$337	4.02%
Rebates	\$0	\$587	(\$587)	-100.00%
Interest Earned	\$0	\$0	\$0	#DIV/0!
Subsidies/Loans	\$0	\$0	\$0	#DIV/0!
Other Revenue - Catering	\$38	\$0	\$38	#DIV/0!
Other Revenues - A La Carte (only) Schools	\$0	\$0	\$0	#DIV/0!
Other Revenues - Misc.	\$57	\$1	\$57	8577.27%
Program Reimbursement (Federal Funds)	\$13,589	\$8,118	\$5,470	67.38%
State Funds	\$0	\$0	\$0	#DIV/0!
Grants	\$0	\$0	\$0	#DIV/0!
Repayment of Loans/Fund Transfers	\$0	\$0	\$0	#DIV/0!
Cash in Lieu of USDA Commodities	\$0	\$26,425	(\$26,425)	-100.00%
TOTAL REVENUES	\$41,649	\$62,213	(\$20,564)	-33.05%
<u>Expenditures</u>				
Personal Services	\$6,658	\$6,510	\$148	2.27%
Employee Benefits	\$1,120	\$1,116	\$4	0.37%
Purchased Services	\$231	\$10,108	(\$9,877)	-97.71%
Internal Services	\$0	\$0	\$0	#DIV/0!
Other Charges	\$126	\$105	\$21	20.36%
Material & Supplies	\$1,950	\$534	\$1,417	265.49%
Food Products	\$5,733	\$6,327	(\$594)	-9.39%
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	\$15,818	\$24,700	(\$8,882)	-35.96%
Ending Cash Balance	\$437,116	\$440,481	(\$3,365)	-0.76%
<u>Accounts Receivable</u>				
Program Reimbursement - Previous Unpaid	\$27,694	\$24,981	\$2,713	10.86%
Other Receiveables	\$0	\$0	\$0	#DIV/0!
Total Accounts Receivable	\$27,694	\$24,981	\$2,713	10.86%
<u>Accounts Payable</u>				
Accounts Payable	\$0	\$0	\$0	#DIV/0!
<u>Net Cash</u>				
Sum - Cash Balance	\$408,435	\$420,559	(\$12,124)	-2.88%
USDA Commodities Received	\$0	\$0	(\$0)	-100.00%
<u>Inventory Value</u>				
Purchased Food Value	\$23,562	\$20,430	\$3,132	15.33%
Purchased Materials & Supplies Value	\$4,418	\$3,860	\$557	14.44%
USDA Commodities Value	\$0	\$0	\$0	#DIV/0!
<u>Average Daily Meals Served</u>				
School Breakfast	445	457	(12)	-2.63%
School Lunch	1,148	1,193	(45)	-3.77%
Total Average Daily Meals Served	1,593	1,650	(57)	-3.45%
Breakfast (Number of days served)	9	8	1	
Lunch (Number of days served)	9	8	1	