

SECTION VII--FOOD SERVICE ACCOUNTING

**ILLUSTRATION 6
ENTITIES IMPLEMENTING GASB 34
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION BY PROGRAM
FOOD SERVICE FUND**

For the Fiscal Year Ended June 30, 20__

| | Severe Need Breakfast | School Lunch | Other |
|--|--------------------------|--------------|-------|
| Operating Revenue: | | | |
| Sales: | | | |
| 1610 To Pupils | | | |
| 1620 To Adults | | | |
| 1630 A la Carte | | | |
| 1640 Nutrition Program for Elderly (NPE) | | | |
| 1650 Child Care | | | |
| 1660 Other | | | |
| 1510 Interest Earned (Trust Only) | | | |
| 1920 Contributions/Donations | | | |
| 1970 Self-Insurance Premiums | | | |
| Total Operating Revenue | | | |
| Operating Expenses: | | | |
| 2560 Food Service | | | |
| 100 Salaries | | | |
| 200 Employee Benefits | | | |
| 300 Purchased Services | | | |
| 400 Supplies | | | |
| 461 Cost of Sales - Purchased Food | | | |
| 462 Cost of Sales - Donated Food | | | |
| 690 Miscellaneous | | | |
| 910 Depreciation-Local Funds | | | |
| 920 Depreciation-Federal Assistance | | | |
| Total Operating Expenses | | | |
| Operating Income (Loss) | | | |
| Nonoperating Revenue (Expense) | | | |
| Local Sources: | | | |
| 1510 Investment Earnings | | | |
| 1910 Rentals | | | |
| 1931 Gain on Disposal of Capital Assets | | | |
| 1670 Local Donations | | | |
| 1690 Miscellaneous Revenue | | | |
| 810 Loss on Sale of Capital Assets | | | |
| 820 Loss on Damage to Capital Assets | | | |
| 620 Interest (Expense) | | | |
| 680 Miscellaneous Expense | | | |
| State Sources: | | | |
| 3810 Cash Reimbursements | | | |
| 3820 Other Cash Payments | | | |
| Federal Sources: | | | |
| 4810 Cash Reimbursements | | | |
| 4820 Donated Food | | | |
| Total Nonoperating Revenue (Expense) | | | |
| Income Loss Before Contributions and Transfers | | | |
| Capital Contributions | | | |
| 5110 Transfers In | | | |
| (8110) Transfers Out | | | |
| Change in Net Position | | | |