

**PRO-FORMA ANNUAL STATEMENT OF FINANCIAL CONDITION**  
 (For School-Managed Canteen Operations)

(Name of School)  
 (Address of School)

**STATEMENT OF FINANCIAL CONDITION**  
 December 31, \_\_\_\_\_

	Current Year	Previous Year
<b>ASSETS</b>		
Cash and cash equivalents	xxx	xxx
Accounts receivables	xxx	xxx
Inventory	xxx	xxx
Investments	xxx	xxx
Property, plant and equipment at cost	xxx	xxx
Less: Accumulated depreciation	(xxx)	(xxx)
<b>TOTAL ASSETS</b>	<b>xxx</b>	<b>xxx</b>
<b>LIABILITIES</b>		
Trade Payable	xxx	xxx
Interest Payable	xxx	xxx
Income Taxes Payable	xxx	xxx
Other Payables	xxx	xxx
<b>TOTAL LIABILITIES</b>	<b>xxx</b>	<b>xxx</b>
<b>EQUITY</b>		
School Revolving Capital	xxx	xxx
Add: Net Income Derived from Operation of Canteen	xxx	xxx
<b>TOTAL EQUITY</b>	<b>xxx</b>	<b>xxx</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>xxx</b>	<b>xxx</b>

Prepared by:

Certified Correct:

**PRO-FORMA STATEMENT OF RECEIPTS, DISBURSEMENTS AND UTILIZATION OF INCOME**  
*(To be prepared by the Laboratory Canteen Laboratory)*

(Name of School)  
 (Address of School)

**STATEMENT OF RECEIPTS, DISBURSEMENTS AND UTILIZATION OF INCOME**  
**(CANTEEN LABORATORY)**

For the Period \_\_\_\_\_

	Current Month	Previous Month
<b>Net Sales</b>		
Sales (Gross)	xxx	xxx
Sales Returns and Allowances	(xxx)	(xxx)
Sales Discounts	(xxx)	(xxx)
	<b>xxx</b>	<b>xxx</b>
<b>Cost of Sales</b>		
Purchases	xxx	xxx
Purchase Returns and Allowances	(xxx)	(xxx)
Purchase Discounts	(xxx)	(xxx)
Freight In	xxx	xxx
Inventory	xxx	xxx
<b>GROSS PROFIT</b>	<b>xxx</b>	<b>xxx</b>
<b>EXPENSES</b>		
Selling Costs	xxx	xxx
Administrative Costs	xxx	xxx
	<b>(xxx)</b>	<b>(xxx)</b>
<b>NET INCOME FROM OPERATIONS</b>	<b>xxx</b>	<b>xxx</b>
<b>UTILIZATION OF NET INCOME</b>		
Supplementary Feeding Program (40%)	xxx	xxx
Student Development Fund (laboratory, subsidy, skills training, contests) (30%)	xxx	xxx
H.E. Development Fund (30%)	xxx	xxx
<b>TOTAL UTILIZATION OF NET INCOME (100%)</b>	<b>xxx</b>	<b>xxx</b>

Prepared by:

Certified Correct: