

TRANSACTION ANALYSIS WORKSHEET--SENIOR MEALS PROGRAM

	ASSETS							LIABILITIES	NET ASSETS			
	CASH	ACCOUNTS RECEIVABLE	INVESTMENTS	FOOD INVENTORY	SUPPLIES	DELIVERY VAN	EQUIPMENT	ACCOUNTS PAYABLE	UNRESTRICTED (UR)	TEMPORARILY RESTRICTED (TR)	PERMANENTLY RESTRICTED (PR)	
Transaction No./Description	CASH	ACCOUNTS RECEIVABLE	INVESTMENTS	FOOD INVENTORY	SUPPLIES	DELIVERY VAN	EQUIPMENT	ACCOUNTS PAYABLE	UNRESTRICTED (UR)	TEMPORARILY RESTRICTED (TR)	PERMANENTLY RESTRICTED (PR)	Comments/Specific Account
Beginning balances	\$ 10,000.00		\$ 100,000.00	\$ 5,750.00			\$ 45,000.00	\$ 25,000.00	\$ 35,750.00		\$ 100,000.00	
1. Contributions	35,000.00								35,000.00			UR-Contribution Revenue
2. Van donation	38,000.00									38,000.00		TR-Contribution Revenue
3. Buy supplies on account					5,455.00			5,455.00				
4. Paid monthly rent	(1,500.00)								(1,500.00)			Rent expense
5. Meal program revenue	2,385.00								2,385.00			UR-Meal program revenue
6. Purchased van	(38,750.00)					38,750.00						
									38,000.00			UR-Release from Restrictions
										(38,000.00)		TR-Release from Restrictions
7. Investment income	425.00								425.00			UR-Investment income
8. Donated food				80,000.00					80,000.00			UR-Donated food revenue
Food purchased	(6,105.00)			6,105.00								
9. FMV of investments			1,428.00								1,428.00	PR-Unrealized gain on investments
10. Donated services									3,400.00			UR--Donated Services revenue
									(3,400.00)			UR--Maintenance expense
11. Ending food inventory				(87,305.00)					(87,305.00)			UR--Food expense
12. Sr. Meals named in will												
TOTALS	\$ 39,455.00	\$ -	\$ 101,428.00	\$ 4,550.00	\$ 5,455.00	\$ 38,750.00	\$ 45,000.00	\$ 30,455.00	\$ 102,755.00	\$ -	\$ 101,428.00	
			\$ 234,638.00							\$ 234,638.00		
			TOTAL ASSETS						TOTAL LIABILITIES AND NET ASSETS			