

**COMMONWEALTH OF PENNSYLVANIA  
MILK MARKETING BOARD  
2301 North Cameron Street  
Harrisburg, PA 17110-9408**

**MILK DEALER'S FINANCIAL STATEMENT (PMMB-60L)**

For the CALENDAR YEAR ENDED December 31, \_\_\_\_\_  
(YYYY)

**Filing Date: On or before April 1st of the succeeding year.**

Licensee Name:	_____
PMMB License No.:	_____
Address Line 1:	_____
Address Line 2:	_____
City:	_____
State:	_____
Zip Code:	_____
Phone Number:	_____
Fax Number:	_____
E-mail Address:	_____
Web Address:	_____
Date:	8/30/2013

**GENERAL INSTRUCTIONS**

- This financial report is required pursuant to provisions of the PENNSYLVANIA MILK MARKETING LAW of April 28, 1937, P.L. 417 and its amendments.  
**Complete only Exhibit A (Balance Sheet) & Exhibit B (Income Statement) unless otherwise directed.**
- The financial report must be submitted to the Pennsylvania Milk Marketing Board by April 1st of the succeeding year unless otherwise authorized.
- A reconciliation statement which adjusts the figures on this report to conform with those reported to the Internal Revenue Service (IRS Form 1040C, 1065 or 1120, as applicable) shall be made and retained as part of the dealer's records. This schedule will reconcile any deviations in the reported data. Differences may arise from deviation from the accounting practices of the licensee and those required by the Uniform System of Accounts.
- The accounting year for Federal Income taxes ends on (MM/DD): \_\_\_\_\_
- Incomplete reports will be considered as non-filed reports and will be returned to the licensee for completion.
- Round all numbers to the nearest dollar on all schedules.
- Please list all locations/affiliated operations, with its license number (if applicable), included in this financial statement:
  - \_\_\_\_\_
  - \_\_\_\_\_
  - \_\_\_\_\_

**AFFIRMATION OF CORPORATE OFFICER, PARTNER OR OWNER**

**I hereby affirm that this report (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is a true, correct and complete report. If prepared by a person other than the licensee, his declaration is based on all information of which he has any knowledge.**

\_\_\_\_\_  
Printed Name of Officer, Partner or Owner

\_\_\_\_\_  
Signature of Officer, Partner or Owner                      Title                      Date

\_\_\_\_\_  
Signature of Preparer (Individual or Firm)                      Street Address                      Date  
\_\_\_\_\_  
City                      State                      Zip

**BALANCE SHEET**

EXHIBIT A

Dealer Name:

for the Year Ended December 31,

Line No.	Account Name	Account Code	Account Balance (\$)
<b>ASSETS</b>			
<b>CURRENT ASSETS:</b>			
1	Cash	11005-05	
2	Notes Receivable	11010-05	
3	Accounts Receivable	11010-10	
4	Allowance for Doubtful Accounts <i>(enter as negative amount)</i>	11010-15	
5	Inventory - <b>Controlled</b> Milk Products	11015-10	
6	Inventory - <b>Non-Controlled</b> Milk Products	11015-15	
7	Inventory - Non-Milk Items	11015-20	
8	Inventory - Product Ingredients	11015-25	
9	Inventory - <b>Controlled</b> Containers	11015-30	
10	Inventory - <b>Non-Controlled</b> Containers	11015-35	
11	Inventory - Other Items	11015-90	
12	Prepaid Expenses	11020-00	
13	Short Term Investments	11025-00	
14	Other Current Assets	11090-00	
15	<b>TOTAL CURRENT ASSETS</b> (Add lines 1-14)		\$ -
<b>INVESTMENTS:</b>			
16	Cash Surrender Value, Life Insurance	12005-00	
17	Investment in Subsidiaries	12010-00	
18	Advances to Subsidiaries	12015-00	
19	Investment in Real Estate	12020-00	
20	Other Investments	12090-00	
21	<b>TOTAL INVESTMENTS</b> (Add lines 16-20)		\$ -
<b>FIXED ASSETS:</b>			
22	Land	13005-00	
23	Buildings	13010-05	
24	Machinery and Equipment	13020-05	
25	Transportation Equipment	13030-05	
26	Furniture and Fixtures	13040-05	
27	Allowance for Accumulated Depreciation <i>(enter as negative amount)</i>	13050-10	
28	<b>TOTAL NET FIXED ASSETS</b> (Add lines 22-27)		\$ -
29	Other Assets	14090-00	
30	<b>TOTAL ASSETS</b> (Add lines 15, 21, 28 & 29)	10000-00	\$ -
<b>LIABILITIES and EQUITY</b>			
<b>CURRENT LIABILITIES:</b>			
31	Notes Payable and Current Long Term Debt	21005-00	
32	Accounts Payable (Milk Patrons)	21010-00	
33	Accounts Payable (Trade)	21015-00	
34	Accrued Salaries & Wages	21020-00	
35	Accrued Payroll Taxes	21025-00	
36	Accrued Interest	21035-00	
37	Accrued State Income Taxes	21040-00	
38	Accrued Federal Income Taxes	21045-00	
39	Other Current and Accrued Liabilities	21090-00	
40	<b>TOTAL CURRENT LIABILITIES</b> (Add lines 31-39)		\$ -
<b>LONG TERM LIABILITIES:</b>			
41	Mortgages Payable	22005-00	
42	Notes Payable	22010-00	
43	Other Long-term Debt	22090-00	
44	Other Long-term Liability	23000-00	
45	<b>TOTAL LONG TERM LIABILITIES</b> (Add lines 41-44)		\$ -
46	<b>TOTAL LIABILITIES</b> (Add lines 40 & 45)	20000-00	\$ -
<b>EQUITY:</b>			
47	Owners Equity	31000-00	
48	Retained Earnings	32000-00	
49	<b>TOTAL EQUITY</b> (Add lines 47 & 48)	30000-00	\$ -
50	<b>TOTAL LIABILITIES &amp; EQUITY</b> (Add lines 46 & 49)		\$ -

## STATEMENT OF OPERATIONS

EXHIBIT B

Dealer Name:

for the Year Ended December 31,

Line No.	Account Name	Account Code	Total Amount (\$)
<b>GROSS SALES:</b>			
1	Product Sales	41005	
2	Other Sales	41007	
3	Bulk Milk	41010	
4	Bulk Cream	41015	
5	Condensed & Powder	41020	
6	Wholesale Delivered by Ice Cream Equipment	41025	
7	Processing Services Income	41035	
8	Sub Dealers (Net of Discounts)	41040	
9	Other Dealers (Net of Discounts)	41045	
10	<b>TOTAL GROSS SALES (Add lines 1-9)</b>		\$ -
<b>DISCOUNTS &amp; RETURNS:</b>			
11	Fluid Milk Product Returns & Discounts <i>(enter as positive amount)</i>	42005	
12	Ice Cream and Other Returns and Discounts <i>(enter as positive amount)</i>	42030	
13	<b>TOTAL DISCOUNTS &amp; RETURNS (Add lines 11 &amp; 12)</b>		\$ -
14	<b>NET SALES (Subtract line 13 from 10)</b>		\$ -
<b>COST OF SALES:</b>			
15	Purchases of Raw Milk from Producers & Coops	43005	
16	Purchases of Raw Milk from Others	43010	
17	<b>Subtotal - Purch. of Raw Milk (Add lines 15 &amp; 16)</b>		\$ -
18	Purchases of Condensed, Powder and Ingredients - MILK	43015	
19	Purchases of Condensed, Powder and Ingredients - OTHER	43020	
20	Purchases of Packaged Fluid & Other Dairy Products	43025	
21	Purchases of Non-Dairy Products	43030	
22	Containers	43040	
23	<b>TOTAL COST OF SALES (Add lines 17-22)</b>		\$ -
24	<b>GROSS MARGIN (Subtract line 23 from 14)</b>	40000	\$ -
<b>PRODUCTIVE COST CENTER EXPENSES (From Schedule B-2):</b>			
25	Receiving, Lab & Field Work	50500	\$ -
26	Standardization & Pasteurization	51000	\$ -
27	Bottling	51500	\$ -
28	Blow Molder	52000	\$ -
29	Bottle Washer	52500	\$ -
30	Manufacturing	53000	\$ -
31	Manufacturing - Ice Cream	53500	\$ -
32	Ice Cream Hardening	54000	\$ -
33	Cold Room	54500	\$ -
34	Delivery	55000	\$ -
35	Delivery - Ice Cream	55500	\$ -
36	Selling	56000	\$ -
37	Selling - Ice Cream	56200	\$ -
38	Processing Service	56500	
39	<b>TOTAL PRODUCTIVE COST CENTER EXPENSES (Add lines 25-38)</b>	50000	\$ -
40	<b>NET OPERATING INCOME (Subtract line 39 from 24)</b>		\$ -
41	Other Income (from Schedule B-4) <i>(enter as positive amount)</i>	94000	\$ -
42	Other Expenses (from Schedule B-4) <i>(enter as positive amount)</i>	95000	\$ -
43	<b>NET INCOME BEFORE TAXES (Net lines 40-42)</b>		\$ -
44	Provision for Income Taxes <i>(enter as positive amount)</i>	96000	
45	<b>NET INCOME AFTER TAXES (Net lines 43 &amp; 44)</b>		\$ -

<b>Dealer Name:</b>		<b>PRODUCTIVE COST CENTER EXPENSE DISTRIBUTION</b>						
for the Year Ended December 31,		SCHEDULE B-2 (page 1 of 2)						

Line No.	ACCOUNT NAME	Receiving, Lab & Field Work (1)	Standardization & Pasteurization (2)	Bottling (3)	Blow Molder (4)	Bottle Washer (5)	Manufacturing (6)	Manufacturing Ice Cream (7)
1	Executive Salaries							
2	Commissions & Wages							
3	Other Salaries & Wages							
4	Payroll Taxes							
5	Workmen's Comp. Insurance							
6	Employee Health							
7	Employee Pension Plan							
8	Employee Uniforms							
9	Employee Relations							
10	Repair & Maint. - Mach. & Equip.							
11	Repair & Maint. - Delivery Equip.							
12	Repair & Maint. - Building							
13	Supplies - Office							
14	Supplies - Operating & Cleaning							
15	Depreciation - Mach. & Equip.							
16	Depreciation - Delivery Equip.							
17	Depreciation - Building							
18	Depreciation - Returnable Containers							
19	Depreciation - Milk Cases & Pallets							
20	Light, Water, Power & Sewerage							
21	Heating Fuel							
22	Fire & Other Insurance							
23	Taxes - Real Estate							
24	Taxes - Other Than Income & Real Estate							
25	Taxes - State, Sales & Use							
26	Rent							
27	Gasoline, Oil & Grease							
28	Tires & Tubes							
29	License & Permits							
30	Advertising							
31	Telephone, Internet & Postage							
32	Rent & Royalties on Equipment							
33	Professional Services/Testing							
34	Bad Debts							
35	Processing Service							
36	Cases Expense							
37	Other Bottling Supplies							
38	Contract Hauling Expense (Rec. Dept. only)							
39	Home Office Expense							
40	Garage Income							
41	Travel and Expenses							
42	Interest Expense							
43	Interest Income							
44	Bulk Milk Hauling Expense							
45	Bulk Milk Hauling Contra Account							
46	Bulk Cream Hauling Expense							
47	Bulk Cream Hauling Contra Account							
48	Back Hauling Income (Delivery only)							
49	Market Administrator Fees							
50	Plant Closing Costs							
51	Turnpike & Other Tolls							
52	Miscellaneous							
53								
54								
55	<b>Sub-Total (lines 1 - 54)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Distribution Service Centers:**

56	Allocation - Administrative							
57	Allocation - General Plant Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
58	Allocation - Warehouse	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
59	Allocation - Power Plant & Refrigeration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60	Allocation -Transportation/Garage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61	Less: Hauling Reimbursement (enter as negative)							
62	<b>Total (lines 55 - 61)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

63	<b>Total Points</b>							
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<b>Dealer Name:</b>		<b>PRODUCTIVE COST CENTER EXPENSE DISTRIBUTION</b>					
for the Year Ended December 31,		SCHEDULE B-2 (page 2 of 2)					

Line No.	ACCOUNT NAME	Ice Cream Hardening (8)	Cold Room (9)	Delivery (10)	Delivery Ice Cream (11)	Selling (12)	Selling Ice Cream (13)
1	Executive Salaries						
2	Commissions & Wages						
3	Other Salaries & Wages						
4	Payroll Taxes						
5	Workmen's Comp. Insurance						
6	Employee Health						
7	Employee Pension Plan						
8	Employee Uniforms						
9	Employee Relations						
10	Repair & Maint. - Mach. & Equip.						
11	Repair & Maint. - Delivery Equip.						
12	Repair & Maint. - Building						
13	Supplies - Office						
14	Supplies - Operating & Cleaning						
15	Depreciation - Mach. & Equip.						
16	Depreciation - Delivery Equip.						
17	Depreciation - Building						
18	Depreciation - Returnable Containers						
19	Depreciation - Milk Cases & Pallets						
20	Light, Water, Power & Sewerage						
21	Heating Fuel						
22	Fire & Other Insurance						
23	Taxes - Real Estate						
24	Taxes - Other Than Income & Real Estate						
25	Taxes - State, Sales & Use						
26	Rent						
27	Gasoline, Oil & Grease						
28	Tires & Tubes						
29	License & Permits						
30	Advertising						
31	Telephone, Internet & Postage						
32	Rent & Royalties on Equipment						
33	Professional Services/Testing						
34	Bad Debts						
35	Processing Service						
36	Cases Expense						
37	Other Bottling Supplies						
38	Contract Hauling Expense (Rec. Dept. only)						
39	Home Office Expense						
40	Garage Income						
41	Travel and Expenses						
42	Interest Expense						
43	Interest Income						
44	Bulk Milk Hauling Expense						
45	Bulk Milk Hauling Contra Account						
46	Bulk Cream Hauling Expense						
47	Bulk Cream Hauling Contra Account						
48	Back Hauling Income (Delivery only)						
49	Market Administrator Fees						
50	Plant Closing Costs						
51	Turnpike & Other Tolls						
52	Miscellaneous						
53							
54							
55	<b>Sub-Total (lines 1 - 54)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Distribution Service Centers:**

56	Allocation - Administrative						
57	Allocation - General Plant Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
58	Allocation - Warehouse	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
59	Allocation - Power Plant & Refrigeration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60	Allocation -Transportation/Garage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61	Less: Hauling Reimbursement (enter as negative)						
62	<b>Total (lines 55 - 61)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

63	<b>Total Points</b>						
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Dealer Name:		SERVICE COST CENTER EXPENSE DISTRIBUTION					
for the Year Ended December 31,		SCHEDULE B-3					
Line No.	ACCOUNT NAME	Administrative (14)	General Plant Maintenance (15)	Warehouse (16)	Power Plant & Refrigeration (17)	Transportation/ Garage (18)	Total of all Columns Schedules B-2 and B-3 (19)
1	Executive Salaries						\$ -
2	Commissions & Wages						\$ -
3	Other Salaries & Wages						\$ -
4	Payroll Taxes						\$ -
5	Workmen's Comp. Insurance						\$ -
6	Employee Health						\$ -
7	Employee Pension Plan						\$ -
8	Employee Uniforms						\$ -
9	Employee Relations						\$ -
10	Repair & Maint. - Mach. & Equip.						\$ -
11	Repair & Maint. - Delivery Equip.						\$ -
12	Repair & Maint. - Building						\$ -
13	Supplies - Office						\$ -
14	Supplies - Operating & Cleaning						\$ -
15	Depreciation - Mach. & Equip.						\$ -
16	Depreciation - Delivery Equip.						\$ -
17	Depreciation - Building						\$ -
18	Depreciation - Returnable Containers						\$ -
19	Depreciation - Milk Cases & Pallets						\$ -
20	Light, Water, Power & Sewerage						\$ -
21	Heating Fuel						\$ -
22	Fire & Other Insurance						\$ -
23	Taxes - Real Estate						\$ -
24	Taxes - Other Than Income & Real Estate						\$ -
25	Taxes - State, Sales & Use						\$ -
26	Rent						\$ -
27	Gasoline, Oil & Grease						\$ -
28	Tires & Tubes						\$ -
29	License & Permits						\$ -
30	Advertising						\$ -
31	Telephone, Internet & Postage						\$ -
32	Rent & Royalties on Equipment						\$ -
33	Professional Services/Testing						\$ -
34	Bad Debts						\$ -
35	Processing Service						\$ -
36	Cases Expense						\$ -
37	Other Bottling Supplies						\$ -
38	Contract Hauling Expense (Rec. Dept. only)						\$ -
39	Home Office Expense						\$ -
40	Garage Income						\$ -
41	Travel and Expenses						\$ -
42	Interest Expense						\$ -
43	Interest Income						\$ -
44	Bulk Milk Hauling Expense						\$ -
45	Bulk Milk Hauling Contra Account						\$ -
46	Bulk Cream Hauling Expense						\$ -
47	Bulk Cream Hauling Contra Account						\$ -
48	Back Hauling Income (Delivery only)						\$ -
49	Market Administrator Fees						\$ -
50	Plant Closing Costs						\$ -
51	Turnpike & Other Tolls						\$ -
52	Miscellaneous						\$ -
53							\$ -
54							\$ -
55	<b>Sub-Total (lines 1 - 54)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Distribution Service Centers:</b>							
56	Allocation - Administrative	\$ -					\$ -
57	Allocation - General Plant Maintenance		\$ -	\$ -	\$ -	\$ -	\$ -
58	Allocation - Warehouse			\$ -	\$ -	\$ -	\$ -
59	Allocation - Power Plant & Refrigeration				\$ -	\$ -	\$ -
60	Allocation -Transportation/Garage					\$ -	\$ -
61	Less: Hauling Reimbursement (enter as negative)						\$ -
62	<b>Total (lines 55 - 61)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63	<b>Total Points</b>						-

Dealer Name:

for the Year Ended December 31,

**NON-OPERATING INCOME AND EXPENSES**

**SCHEDULE B-4**

ACCOUNT DESCRIPTION
<b>OTHER INCOME:</b>
Gain on Sale of Assets
Rents
Other Miscellaneous Income:
a.
b.
c.
d.
e.
f.
g.
h.
i.
<b>TOTAL OTHER INCOME</b> (carry forward amount to Exhibit B, Line 41)

<b>OTHER EXPENSES:</b>
Loss on Sale of Assets
Expenses Associated with Rents
Non-Dairy Travel & Entertainment <sup>(1)</sup>
Contributions
Non-Dairy Dues & Subscriptions <sup>(2)</sup>
Other Non-Dairy Operations Expenses
Non-Recurring Expense:
a.
b.
c.
d.
e.
f.
g.
h.
i.
<b>TOTAL OTHER EXPENSES</b> (carry forward amount to Exhibit B, Line 42)

(1) Travel & entertainment not directly related to the dairy operations.

(2) Dues & subscriptions not directly related to the dairy operations.

**MILK CONTAINER DATA<sup>(1)</sup>**

**SCHEDULE B-5**

Container Size	Number of Paper & Other Purchased <sup>(2)</sup>	Number of Nonreturnable Plastic	
		Purchased <sup>(2)</sup>	Manufactured
Gallon			
1/2 Gallon			
Quart			
Pint			
12 Ounce			
10 Ounce			
1/2 Pint			
1/2 Pint - Pouch & Other			
4 Ounce			
3 Quart			
5.5 Quart			
12 Quart			

**ALLOCATION OF SERVICE COST CENTERS TO PRODUCTIVE COST CENTERS**

**SCHEDULE B-6**

**Dealer Name:**

**for the Year Ended December 31,**

	<b>BASIS FOR ALLOCATION</b> (indicate labor hours, square feet, trucks, etc.)
Administrative	Accumulated Costs (Total Expenses)
General Plant Maintenance	
Warehouse	
Power Plant & Refrigeration	
Transportation/Garage	

**PERCENTAGES ALLOCATED TO PRODUCTIVE COST CENTERS \***

**SCHEDULE B-7**

	<b>SERVICE CENTERS</b>				
	<b>Administrative</b>	<b>General Plant Maintenance</b>	<b>Warehouse</b>	<b>Power Plant &amp; Refrigeration</b>	<b>Transportation/ Garage</b>
Receiving, Lab & Field Work					
Standardization & Pasteurization					
Bottling					
Blow Molder					
Bottle Washer					
Manufacturing					
Manufacturing - Ice Cream					
Ice Cream Hardening					
Cold Room					
Delivery					
Delivery - Ice Cream					
Selling					
Selling - Ice Cream					
Transportation/Garage					
Power Plant & Refrigeration					
Warehouse					
General Plant Maintenance					
Administrative					
<b>TOTAL</b>	0.00%	0.00%	0.00%	0.00%	0.00%

\* Order of allocation:

- 1st - Administrative
- 2nd - General Plant Maintenance
- 3rd - Warehouse
- 4th - Power Plant & Refrigeration
- 5th - Transportation/Garage