

SCHOOL FOOD SERVICE

REPORT DATE: DECEMBER 31, 2020

ALLOTMENTS / REVENUES

Fiscal Year	(Allotments)			(Revenues - Grant Drawdowns)		(Revenues - Cash Collections)		GRAND TOTAL		
	GENERAL			FEDERAL		SPECIAL				
	Payroll	Other	TOTAL		TOTAL		TOTAL			TOTAL
FY 2017	16,472,696	6,784,467	23,257,163		54,544,481		23,759,158			101,560,803
FY 2018	20,079,350	9,486,536	29,565,886		55,491,036		23,445,974			108,502,896
FY 2019	20,604,774	6,992,457	27,597,231		55,431,386		23,640,097			106,668,714
FY 2020	20,308,714	7,000,623	27,309,337		50,558,774		18,695,482			96,563,593
FY 2021	14,059,034	6,519,454	20,578,488		4,833,857		1,508,662			26,921,007

EXPENDITURES

Fiscal Year	GENERAL			FEDERAL			SPECIAL			GRAND TOTAL		
	Payroll	Other	TOTAL	Payroll	Other	TOTAL	Payroll	Other	TOTAL	Payroll	Other	TOTAL
FY 2017	18,466,712	6,782,148	25,248,859	20,377,963	39,578,415	59,956,378	15,563,547	4,451,082	20,014,629	54,408,222	50,811,645	105,219,866
FY 2018	20,943,316	9,482,044	30,425,360	34,884,270	19,201,264	54,085,534	2,085,933	25,164,590	27,250,523	57,913,518	53,847,899	111,761,417
FY 2019	19,569,921	6,981,912	26,551,833	42,110,921	21,961,808	64,072,729	1,201,105	22,638,782	23,839,886	62,881,947	51,582,501	114,464,448
FY 2020	18,865,652	6,960,754	25,826,405	43,148,990	20,074,581	63,223,571	954,649	18,550,983	19,505,632	62,969,291	45,586,317	108,555,608
FY 2021	9,034,814	5,214,292	14,249,106	21,603,417	567,005	22,170,422	419,611	4,477,539	4,897,150	31,057,842	10,258,835	41,316,677

NET EXCESS (DEFICIT)

Fiscal Year	GENERAL			FEDERAL		SPECIAL		GRAND TOTAL		
	Payroll	Other	TOTAL		TOTAL		TOTAL			TOTAL
FY 2017	(1,994,016)	2,320	(1,991,696)		(5,411,897)		3,744,530			(3,659,064)
FY 2018	(863,966)	4,492	(859,474)		1,405,501		(3,804,549)			(3,258,521)
FY 2019	1,034,853	10,545	1,045,398		(8,641,343)		(199,789)			(7,795,734)
FY 2020	1,443,062	39,870	1,482,932		(12,664,797)		(810,150)			(11,992,015)
FY 2021	5,024,220	1,305,162	6,329,382		(17,336,565)		(3,388,487)			(14,395,670)

-- Report is prepared on a cash-basis. As such, timing of posting of cash receipts and cash disbursements may affect comparability of the totals reported for each fiscal year.

-- GENERAL payroll expenditures do not include fringe costs which are paid directly by the State.

-- SFSB funds (General, Federal or Special including State contributions and SFSB generated revenue) are subject to all Federal regulations. Each School Food Authority (SFA) and participating schools under its jurisdiction, shall comply with all provisions of 7 CFR parts 210 and 245. Each SFA must maintain a nonprofit school food service and observe the requirements for and limitations on the use of nonprofit school food service revenues set forth in §210.14. Any excessive nonprofit school food service revenues may not be reclaimed; in lieu, the SFA must spend down the balance on program related expenditures only. Each SFA must maintain a financial management system as prescribed under §210.14(c); and comply with the requirements of the Department's regulations regarding financial management (2 CFR part 200, subpart D and USDA implementing regulations 2 CFR part 400 and part 415).

SCHOOL FOOD SERVICE

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GENERAL FUNDS (with encumbrance detail)

Fiscal Year	GENERAL			
	Payroll	Other	TOTAL	
FY 2021	5,024,220	1,305,162	6,329,382	--Net Excess (Deficit), from page 1.
Less: PY Encumbrances		(1,724)	(1,724)	--Encumbered funds that must be liquidated by January 2021.
Less: CY Encumbrances		(6,248)	(6,248)	--Encumbered funds that must be liquidated by January 2022.
AVAILABLE	5,024,220	1,297,190	6,321,410	--Net Excess (Deficit), after encumbrances.

CASH ROLLFORWARD

FEDERAL		SPECIAL	
Balance @ 06/30/2016	24,088,306	Balance @ 06/30/2016	5,461,517
FY 2017 - Net Excess(Deficit)	(5,411,897)	FY 2017 - Net Excess(Deficit)	3,744,530
Balance @ 06/30/2017	18,676,409	Balance @ 06/30/2017	9,206,047
FY 2018 - Net Excess(Deficit)	1,405,501	FY 2018 - Net Excess(Deficit)	(3,804,549)
Balance @ 06/30/2018	20,081,910	Balance @ 06/30/2018	5,401,498
FY 2019- Net Excess(Deficit)	(8,641,343)	FY 2019 - Net Excess(Deficit)	(199,789)
Balance @ 06/30/2019	11,440,568	Balance @ 06/30/2019	5,201,719
FY 2020- Net Excess(Deficit)	(12,664,797)	FY 2020 - Net Excess(Deficit)	(810,150)
Balance @ 06/30/2020	(1,224,230)	Balance @ 06/30/2020	4,390,023
FY 2021- Net Excess(Deficit)	(17,336,565)	FY 2020 - Net Excess(Deficit)	(3,388,487)
Balance @ 12/31/2020	(18,560,794)	Balance @ 12/31/2020	1,001,562
LESS: ENCUMBERED CASH	(1,160,477)	LESS: ENCUMBERED CASH	(56,378)
EQUALS: AVAILABLE CASH	(19,721,271)	EQUALS: AVAILABLE CASH	945,184

-- All SFAs (School Food Authorities) must limit its net cash resources to an amount that does not exceed 3 months average expenditures for its nonprofit school food service or such other amount as may be approved in accordance with §210.19(a). Each SFA must maintain accounting records and source documents to control the receipt, custody and disbursement of Federal Program funds.

FISCAL YEAR 2021 CEILING FOR ACTIVE BUDGET FISCAL YEARS (BFYs)

FEDERAL		SPECIAL	
BFY 2020	2,504,780	BFY 2020	262
BFY 2021	66,097,300	BFY 2021	44,081,817
TOTAL	68,602,080	TOTAL	44,082,079