



SCHOOL FOOD SERVICES

DECEMBER 31, 2023

	GENERAL FUNDS			FEDERAL FUNDS			SPECIAL FUNDS			ALL FUNDS			
	YEAR	PAYROLL	OTHER	TOTAL	PAYROLL	OTHER	TOTAL	PAYROLL	OTHER	TOTAL	PAYROLL	OTHER	TOTAL
REVENUES	FY 2020	20,308,714	7,000,623	27,309,337			50,558,774			18,695,482			96,563,593
	FY 2021	27,829,805	131,106	27,960,911			50,197,364			2,814,983			80,973,258
	FY 2022	28,108,347	106,595	28,214,942			101,131,005			3,078,619			132,424,566
	FY 2023	22,139,668	27,752,169	49,891,837			69,133,389			19,043,248			138,068,474
	FY 2024	12,916,734	21,991,841	34,908,575			38,992,589			10,182,310			84,083,474
EXPENDITURES	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	27,501,279	87,563	27,588,842	28,884,259	23,359,268	52,243,526	714,723	5,112,769	5,827,492	57,100,261	28,559,599	85,659,860
	FY 2022	27,516,462	96,035	27,612,497	32,496,754	61,391,135	93,887,889	525,782	1,263,366	1,789,147	60,538,997	62,750,536	123,289,533
	FY 2023	19,609,124	27,751,580	47,360,705	44,443,129	30,261,336	74,704,466	681,918	16,101,788	16,783,705	64,734,171	74,114,704	138,848,876
	FY 2024	9,363,990	20,151,074	29,515,064	23,421,760	8,859,003	32,280,763	419,924	13,382,016	13,801,940	33,205,674	42,392,093	75,597,767
NET EXCESS/(DEFICIT)	FY 2020	1,443,062	39,870	1,482,932			(12,664,797)			(810,150)			(11,992,015)
	FY 2021	328,526	43,543	372,069			(2,046,162)			(3,012,509)			(4,686,602)
	FY 2022	591,885	10,560	602,445			7,243,116			1,289,472			9,135,033
	FY 2023	2,530,544	589	2,531,132			(5,571,076)			2,259,543			(780,402)
	FY 2024	3,552,744	1,840,767	5,393,511			6,711,826			(3,619,630)			8,485,707

GENERAL FUNDS (LESS: OBLIGATIONS)				CASH ROLLFORWARD			
DESCRIPTION	PAYROLL	OTHER	TOTAL	FEDERAL FUNDS		SPECIAL FUNDS	
FY 2024 - NET	3,552,744	1,840,767	5,393,511	CASH @ 06/30/2019	11,440,568	CASH @ 06/30/2019	5,201,719
LESS: PY OBLIGATIONS	-	(719)	(719)	FY 2020 - Net Excess/(Deficit)	(12,664,797)	FY 2020 - Net Excess/(Deficit)	(810,150)
LESS: CY OBLIGATIONS	-	(1,751,971)	(1,751,971)	CASH @ 06/30/2020	(1,224,230)	CASH @ 06/30/2020	4,390,023
EQUALS: AVAILABLE	3,552,744	88,077	3,640,821	FY 2021 - Net Excess/(Deficit)	(2,046,162)	FY 2021 - Net Excess/(Deficit)	(3,012,509)
				CASH @ 06/30/2021	(3,270,392)	CASH @ 06/30/2021	1,377,541
				FY 2022 - Net Excess/(Deficit)	7,243,116	FY 2022 - Net Excess/(Deficit)	1,289,472
				CASH @ 06/30/2022	3,972,725	CASH @ 06/30/2022	2,667,013
				FY 2023- Net Excess(Deficit)	(5,571,076)	FY 2023- Net Excess(Deficit)	2,259,543
				CASH @ 06/30/2023	(1,598,352)	CASH @ 06/30/2023	4,926,555
				FY 2024- Net Excess(Deficit)	6,711,826	FY 2024- Net Excess(Deficit)	(3,619,630)
				CASH @ 12/31/2023	5,113,474	CASH @ 12/31/2023	1,306,926
				LESS: Encumbered Cash	-	LESS: Encumbered Cash	(362,479)
				EQUALS: AVAILABLE CASH	5,113,474	EQUALS: AVAILABLE CASH	944,447

~ CASH BASIS REPORTING ~
 Report is prepared on a cash-basis. Timing of posting of transactions may affect year-to-year comparability.

~ CASH ~
 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.

~ GENERAL FUNDS ~
 General Fund payroll expenditures do not include fringe costs which are paid directly by the State.

~ FEDERAL REGULATIONS ~
 All funds 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.