



SCHOOL FOOD SERVICES

DECEMBER 31, 2025

		GENERAL FUNDS			FEDERAL FUNDS			SPECIAL FUNDS			ALL FUNDS		
REVENUES	YEAR	PAYROLL	OTHER	TOTAL	PAYROLL	OTHER	TOTAL	PAYROLL	OTHER	TOTAL	PAYROLL	OTHER	TOTAL
	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	18,056,595	61,991,841	80,048,436			71,931,581			19,991,733			171,971,751
	FY 2025	24,448,863	38,821,677	63,270,540			41,406,930			20,042,347			124,719,818
	FY 2026	20,577,471	59,126,977	79,704,448			49,304,482			10,327,020			139,335,949
EXPENDITURES	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	19,828,792	61,484,621	81,313,413	47,031,656	22,099,236	69,130,893	909,339	4,875,993	5,785,332	67,769,788	88,459,850	156,229,638
	FY 2025	23,707,860	35,256,848	58,964,708	50,824,802	18,025,486	68,850,289	1,236,583	33,373,172	34,609,755	75,769,245	86,655,506	162,424,752
	FY 2026	9,755,392	40,458,155	50,213,547	24,618,556	18,210	24,636,766	700,279	332,976	1,033,255	35,074,227	40,809,340	75,883,568
NET EXCESS/(DEFICIT)	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	(1,772,197)	507,221	(1,264,976)			2,800,688			14,206,401			15,742,113
	FY 2025	741,003	3,564,829	4,305,832			(27,443,358)			(14,567,408)			(37,704,934)
	FY 2026	10,822,079	18,668,822	29,490,901			24,667,716			9,293,765			63,452,381

GENERAL FUNDS (LESS: OBLIGATIONS)			
DESCRIPTION	PAYROLL	OTHER	TOTAL
FY 2026 - NET	10,822,079	18,668,822	29,490,901
LESS: PY OBLIGATIONS	-	(8)	(8)
LESS: CY OBLIGATIONS	-	(588,660)	(588,660)
EQUALS: AVAILABLE	10,822,079	18,080,154	28,902,233

CASH ROLLFORWARD			
FEDERAL FUNDS		SPECIAL FUNDS	
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)	2,800,688	FY 2024- Net Excess(Deficit)	14,206,401
CASH @ 06/30/2024	1,202,336	CASH @ 06/30/2024	19,132,957
FY 2025- Net Excess(Deficit)	(27,443,358)	FY 2025- Net Excess(Deficit)	(14,567,408)
CASH @ 06/30/2025	(26,241,022)	CASH @ 06/30/2025	4,565,549
FY 2026- Net Excess(Deficit)	24,667,716	FY 2026- Net Excess(Deficit)	9,293,765
CASH @ 12/31/2025	(1,573,306)	CASH @ 12/31/2025	13,859,313
LESS: Encumbered Cash	(2,303,481)	LESS: Encumbered Cash	(35,179)
EQUALS: AVAILABLE CASH	(3,876,787)	EQUALS: AVAILABLE CASH	13,824,135

~ 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.