



SCHOOL FOOD SERVICES

JUNE 30, 2025

| | GENERAL FUNDS | | | FEDERAL FUNDS | | | SPECIAL FUNDS | | | ALL FUNDS | | | |
|---|---------------|-------------|------------|------------------|--------------------------------|--------------|--------------------------------|---------------|--------------------------|--------------|--|------------|--------------|
| | YEAR | PAYROLL | OTHER | TOTAL | PAYROLL | OTHER | TOTAL | PAYROLL | OTHER | TOTAL | PAYROLL | OTHER | TOTAL |
| REVENUES | 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 | 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 |
| EXPENDITURES | 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 | 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 |
| NET EXCESS/(DEFICIT) | 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 | (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) |
| GENERAL FUNDS (LESS: OBLIGATIONS) | | | | CASH ROLLFORWARD | | | | | ~ CASH BASIS REPORTING ~ | | | | |
| DESCRIPTION | | PAYROLL | OTHER | TOTAL | FEDERAL FUNDS | | | SPECIAL FUNDS | | | Report is prepared on a cash-basis. Timing of posting of transactions may affect year-to-year comparability. | | |
| FY 2025 - NET | | 741,003 | 3,564,829 | 4,305,832 | CASH @ 06/30/2020 | (1,224,230) | CASH @ 06/30/2020 | 4,390,023 | | | | | |
| LESS: PY OBLIGATIONS | | - | - | - | FY 2021 - Net Excess/(Deficit) | (2,046,162) | FY 2021 - Net Excess/(Deficit) | (3,012,509) | | | | | |
| LESS: CY OBLIGATIONS | | - | (8) | (8) | CASH @ 06/30/2021 | (3,270,392) | CASH @ 06/30/2021 | 1,377,541 | | | | | |
| EQUALS: AVAILABLE | | 741,003 | 3,564,821 | 4,305,824 | FY 2022 - Net Excess/(Deficit) | 7,243,116 | FY 2022 - Net Excess/(Deficit) | 1,289,472 | | | | | |
| ~ GENERAL FUNDS ~ | | | | | CASH @ 06/30/2022 | 3,972,725 | CASH @ 06/30/2022 | 2,667,013 | | | | | |
| General Fund payroll expenditures do not include fringe costs which are paid directly by the State. | | | | | FY 2023- Net Excess(Deficit) | (5,571,076) | FY 2023- Net Excess(Deficit) | 2,259,543 | | | | | |
| ~ FEDERAL REGULATIONS ~ | | | | | CASH @ 06/30/2023 | (1,598,352) | CASH @ 06/30/2023 | 4,926,555 | | | | | |
| 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. | | | | | 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 | | | | | |
| | | | | | LESS: Encumbered Cash | - | LESS: Encumbered Cash | (185,172) | | | | | |
| | | | | | EQUALS: AVAILABLE CASH | (26,241,022) | EQUALS: AVAILABLE CASH | 4,380,377 | | | | | |
| ~ 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. | | | | | | | | | | | | | |