

Child Nutrition Financial Report Details for July 1, 2016 - June 30, 2017

115-21-900-2 Status: Active
WEST SHORE SCHOOL DISTRICT
 DBA: WEST SHORE SD
 507 Fishing Creek Road
 Lewisberry, PA 17339
 County: YORK
 Vendor No:119487-001
 FEIN:231671781
 Organization Type:Public
 Sponsor Type:A. Public School

Comments to Sponsor

The approval of this Corrective Action Plan does not serve as approval from PDE to purchase any equipment with a unit cost of \$5,000 or greater. The SFA must submit a Capital Expenditure Request in PEARs for PDE approval prior to the purchase of all equipment with a unit of \$5,000 or greater.

Contact Information

	Salutation	First Name	Last Name
1. Name:	Dr.	Ryan	Argot
2. Email Address:	rargot@wssd.k12.pa.us		
3. Phone:	(717) 938-9577	Ext: 238	Fax: (717) 938-2779
4. Title:	Director of Federal Programs		

Net Cash Resources from Previous Year

5. Net Cash Resources from Previous Year \$915,211.16

Mandatory Information

6. Total Current Assets (as of June 30)	\$1,308,962.00
7. Total Current Liabilities (as of June 30)	\$192,302.00
8. Net Cash Resources (Current Assets Less Current Liabilities)	\$1,116,660.00
9. Expenses	
a. Annual SNP Salaries/Wages and Benefits	\$1,313,588.08
b. Annual Catering Salaries/Wages and Benefits	\$6,789.92
c. Annual SNP Supplies (Food, Milk, General Supplies, Processing of Commodities)	\$1,792,318.34
d. Annual Catering and Special Events Supplies	\$5,942.66
e. Other Annual SNP Costs – Explain details of other costs in Remarks box (DO NOT Include Depreciation, Inventory or Cost of Commodities)	\$0.00
f. Total Operating Expenses (f = a+b+c+d+e)	\$3,118,639.00

17. **Corrective Action Plan:** Please describe in the box below, a corrective action plan to reduce the excess net cash resources. Some acceptable uses of these funds include, but are not limited to: reducing the prices charged to children, improving food quality and food service operations or purchasing food service equipment

Corrective Action Plans should be sufficiently detailed to enable the Division of Food and Nutrition to Determine:

1. The type, quantity, and unit cost of food service equipment to be purchased.
2. The value of repairs to existing equipment.
3. The value and benefit cost for new food service workers.
4. The value of the reduction of prices charged to students.
5. The projected amounts to be spent to otherwise improve the school food service.

Corrective Action Plan:

The District is currently reviewing prices for large steamers at both high schools (estimated at least \$20,000 each) as well as a new kettle (at least \$19,000) at one high school. We are also looking at prices for a new conveyor warewash machine at one middle school (at least \$33,000)

Red Land High School steamer \$20,000
Cedar Cliff High School steamer \$20,000
Red Land High School kettle \$19,000
Allen Middle School \$33,000

Total \$92,000

Looking to do installs during summer 2018 when no students are in session.

Remarks

18. Remarks

Created By: rargot on: 1/23/2018 8:32:52 AM Modified By: rargot on: 1/23/2018 8:44:31 AM

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Due to a technical error calculating the Net Cash Resources 15e, the State Agency has re-submitted this report to recalculate the Net Cash Resources. Sponsor notified via email. MR 6/17/2019

Contact Information

	Salutation	First Name	Last Name
Name:	Dr.	Ryan	Argot
Email Address:	rargot@wssd.k12.pa.us		
Phone:	(717) 938-9577	Ext: 238	Fax: (717) 938-2779
Title:	Director of Federal Programs		

Net Position:

1. Operating Revenues: (Annual)

a. Reimbursable Meal Sales: (i.e. paid and reduced)	\$899,714.25
b. Non-Reimbursable Food Sales: (i.e. adult meals, a la carte, second meals, vending, ect.)	\$435,784.20
c. Catering/Special Functions Revenues	\$12,890.47
d. Sponsor to Sponsor Contract Revenues	\$0.00
e. Other Operating revenues (Provide a detailed explanation of all other operating revenues in the remarks box below)	\$0.00

Remarks:

2. **Total Operating Revenues:** \$1,348,388.92 

3. Non-Operating Revenues: (Annual)

a. Revenue from State Sources	\$265,857.00
b. Revenue from Federal Sources	\$1,464,878.00
c. Grants	\$0.00
d. Earnings on Investment	\$4,739.50
e. USDA Foods - (i.e. commodities)	\$202,924.00
f. Contributions and Donations	\$0.00
g. Other non-operating revenues (Provide a detailed explanation of all other non-operating revenues in the remarks box below)	\$0.00

Remarks:

4. **Total Non-Operating Revenues:** \$1,938,398.50 

5. **Total Revenues:** (Total Operating Revenues + Total Non-Operating Revenues) \$3,286,787.42 

6. Operating Expenses: (Annual)

Direct Costs:	
a. Reimbursable Food Costs	\$671,065.60
b. Non-Reimbursable Food Costs	\$325,036.30
c. SFA Salaries, Wages, and Benefits	\$1,390,486.00

d. FSMC Salaries, Wages, and Benefits	\$163,957.39
e. Catering Salaries, Wages, and Benefits	\$1,424.27
f. General SNP Supplies	\$29,395.96
g. Catering and Special Events General Supplies	\$1,407.67
h. FSMC Administrative Fee	\$78,253.40
i. FSMC Management Fee	\$58,666.28
j. Depreciation	\$32,154.00
k. Value of Commodities Used	\$20,292.34
l. Equipment Repairs and Maintenance	\$36,833.74
m. Equipment Purchases (All single equipment purchases of \$5,000 and above need prior approval from DFN)	\$45,207.30
n. Travel	\$1,894.34
o. Other Direct Operating Expenses (Provide a detailed explanation of all other direct operating expenses in the remarks box below)	\$19,270.01






Remarks:

12503.80 POS Software (2 years' payments--changed billing cycle)
6086.11 Uniforms
680.10 printing

Indirect Costs:

p. Electricity	\$0.00
q. Natural Gas	\$0.00
r. Oil	\$0.00
s. Water	\$0.00
t. Sewage	\$0.00
u. Disposal	\$0.00
v. Audit Fees (i.e. single audit, annual financial report, ect)	\$0.00
w. Other Indirect Operating Expenses (Provide a detailed explanation of all other indirect operating expenses in the remarks box below)	\$0.00

Remarks:

7. Total Operating Expenses:	\$2,875,344.60	
8. Income (Loss) Before Transfers: (Total Revenues Less Total Operating Expenses)	\$411,442.81	
9. Interfund Transfers In: (if applicable - Provide a detailed explanation of all Interfund Transfer In in the remarks box below)	\$0.00	
Remarks:		
10. Interfund Transfers Out: (if applicable - Provide a detailed explanation of all Interfund Transfers Out in the remarks box below)	\$0.00	
Remarks:		
11. Change in Net Position: (Income or Loss Before Transfers + Interfund Transfers in Less interfund Transfers Out)	\$411,442.81	
12. Net Position – Beginning of Year	\$1,116,660.00	
13. Net Position – End of Year	\$1,528,102.81	
14. Net Cash Resources		
a. Current Assets (as of June 30 – end of Year)	\$992,357.00	
b. Current Liabilities (as of June 30 – end of Year)	\$207,454.00	
c. Net Cash Resources – End of Year	\$784,903.00	
15. 3 Months' Average Expenditures		
a. Adjusted Operating Expenses (Total Operating Expenses minus Depreciation minus Value of Commodities)	\$2,822,898.26	
b. Average Operating Days:	179	

c. 60 Days Traditional	60
d. 90 Days Year Round	0
e. 3 months Avg. Expenditures	\$946,222.88
16. Excess Net Cash Resources:	
a. Net Cash Resource - End of Year:	\$784,903.00
b. 3 Months' Avg. Expenditures	\$946,222.88
c. Excess Net Cash Resources	\$0.00

- 17. Corrective Action Plan:** Please describe in the box below, a corrective action plan to reduce the excess net cash resources. Some acceptable uses of these funds include, but are not limited to: reducing the prices charged to children, improving food quality and food service operations or purchasing food service equipment

Corrective Action Plans should be sufficiently detailed to enable the Division of Food and Nutrition to Determine:

1. The type, quantity, and unit cost of food service equipment to be purchased.
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5. The projected amounts to be spent to otherwise improve the school food service.

Corrective Action Plan:

Sponsor Certification

18. ☒ I certify that this report is complete and correct according to the record of this office, and that to the best of my knowledge, this administrative unit has complied with all federal and state requirements.

Authorized Signature:

Date:

Ryan Argot

04/26/2019

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