

Child Nutrition Financial Report Details for July 1, 2022 - June 30, 2023

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 State Agency (SA) has reviewed this report. Upon review the SA found the School Food Authority (SFA) under reported the Current Assets (omitted the Other Current Assets) on the Child Nutrition Financial Report (CNFR) when compared to the Annual Financial Report (AFR). It is recommended the SFA review the Statement of Net Position of the AFR to ensure all information is reported accurately. The approval of a Corrective Action Plan is not SA approval to purchase equipment. The SFA must ensure a Capital Expenditure Request is submitted and approved or that the equipment is on the SA's preapproved equipment list, and the equipment is used 100% for food service, whichever is applicable, for any equipment purchases with a unit cost of \$5,000 or greater. Finally, during this review the SA did not determine the allowability of the expenses. The SA will review the allowability of the expenses during the next Administrative Review.

Contact Information

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

Net Position:

1. Operating Revenues: (Annual)

a. Reimbursable Meal Sales: (i.e. paid and reduced)	\$664,895.40
b. Non-Reimbursable Food Sales: (i.e. adult meals, a la carte, second meals, vending, ect.)	\$115,255.30
c. Catering/Special Functions Revenues	\$15,398.50
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:** \$795,549.20 

3. Non-Operating Revenues: (Annual)

a. Revenue from State Sources	\$472,212.00
b. Revenue from Federal Sources	\$2,428,190.00
c. Grants	\$10,303.00
d. Earnings on Investment	\$39,903.00
e. USDA Foods - (i.e. commodities)	\$240,883.33
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:** \$3,191,491.33 

5. **Total Revenues:** (Total Operating Revenues + Total Non-Operating Revenues) \$3,987,040.53 

6. Operating Expenses: (Annual)

Direct Costs:

a. Reimbursable Food Costs	\$823,968.70
b. Non-Reimbursable Food Costs	\$108,065.71
c. SFA Salaries, Wages, and Benefits	\$943,565.00
d. FSMC Salaries, Wages, and Benefits	\$482,045.71
e. Catering Salaries, Wages, and Benefits	\$4,161.00
f. General SNP Supplies	\$52,118.41
g. Catering and Special Events General Supplies	\$1,178.80
h. FSMC Administrative Fee	\$77,215.30
i. FSMC Management Fee	\$59,994.64
j. Depreciation	\$57,829.00
k. Value of Commodities Used	\$240,883.33
l. Equipment Repairs and Maintenance	\$50,183.41
m. Equipment Purchases (All single equipment purchases of \$5,000 and above need prior approval from DFN)	\$130,260.38
n. Travel	\$1,154.67
o. Other Direct Operating Expenses (Provide a detailed explanation of all other direct operating expenses in the remarks box below)	\$21,497.46






Remarks:

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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:	\$3,054,121.52	
8. Income (Loss) Before Transfers: (Total Revenues Less Total Operating Expenses)	\$932,919.00	
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)	\$932,919.00	
12. Net Position – Beginning of Year	\$-888,046.00	
13. Net Position – End of Year	\$44,873.00	
14. Net Cash Resources		
a. Current Assets (as of June 30 – end of Year)	\$2,428,416.00	
b. Current Liabilities (as of June 30 – end of Year)	\$548,117.00	
c. Net Cash Resources – End of Year	\$1,880,299.00	

15. 3 Months' Average Expenditures

a. Adjusted Operating Expenses (Total Operating Expenses minus Depreciation minus Value of Commodities)	\$2,755,409.19
b. Average Operating Days:	171
c. 60 Days Traditional	60
d. 90 Days Year Round	0
e. 3 months Avg. Expenditures	\$966,810.24

16. Excess Net Cash Resources:

a. Net Cash Resource - End of Year:	\$1,880,299.00
b. 3 Months' Avg. Expenditures	\$966,810.24
c. Excess Net Cash Resources	\$913,488.76

- 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 Food Service Department received a new box truck in 23-24 (\$70K), increased wages for 23-24 (estimating \$300K additional) and is hiring additional staff (more than 20 to date), and replacing two dishwashers in 23-24 (currently estimated \$100k total). We are also preparing to release bids on replacement of two walk in freezers and two walk in refrigerators (anticipating \$200K total). We have ordered roughly \$12,000 worth of handicap accessible tables. New computers have been ordered (roughly 10k) We are preparing for negotiations which will likely increase salaries even more (anticipating another \$300k). We will also be upgrading various other pieces of equipment, such as milk coolers (3 to date) display coolers (1).

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:

Ryan Argot

Date:

11/28/2023

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