


Child Nutrition Financial Report Details for July 1, 2023 - June 30, 2024

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

Contact Information

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

Net Position:

1. Operating Revenues: (Annual)

a. Reimbursable Meal Sales: (i.e. paid and reduced)	\$375,925.63
b. Non-Reimbursable Food Sales: (i.e. adult meals, a la carte, second meals, vending, ect.)	\$221,659.87
c. Catering/Special Functions Revenues	\$12,840.50
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:** \$610,426.00 

3. Non-Operating Revenues: (Annual)

a. Revenue from State Sources	\$519,966.00
b. Revenue from Federal Sources	\$2,781,331.00
c. Grants	\$0.00
d. Earnings on Investment	\$102,869.00
e. USDA Foods - (i.e. commodities)	\$298,876.00
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:** \$3,703,042.00 

5. **Total Revenues:** (Total Operating Revenues + Total Non-Operating Revenues) \$4,313,468.00 

6. Operating Expenses: (Annual)

Direct Costs:

a. Reimbursable Food Costs	\$895,690.30
b. Non-Reimbursable Food Costs	\$345,017.55
c. SFA Salaries, Wages, and Benefits	\$1,176,618.96
d. FSMC Salaries, Wages, and Benefits	\$251,223.36
e. Catering Salaries, Wages, and Benefits	\$2,644.04






f. General SNP Supplies	\$364,526.47
g. Catering and Special Events General Supplies	\$820.57
h. FSMC Administrative Fee	\$94,298.24
i. FSMC Management Fee	\$73,201.64
j. Depreciation	\$76,296.00
k. Value of Commodities Used	\$298,876.00
l. Equipment Repairs and Maintenance	\$48,156.13
m. Equipment Purchases (All single equipment purchases of \$5,000 and above need prior approval from DFN)	\$202,712.33
n. Travel	\$1,782.37
o. Other Direct Operating Expenses (Provide a detailed explanation of all other direct operating expenses in the remarks box below)	\$26,714.00

Remarks: dues and fees (9343) professional services -product specs (3969) Uniforms (13407)

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:	\$3,858,577.96	
8. Income (Loss) Before Transfers: (Total Revenues Less Total Operating Expenses)	\$454,890.04	
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)	\$454,890.04	
12. Net Position – Beginning of Year	\$44,873.00	
13. Net Position – End of Year	\$499,763.04	
14. Net Cash Resources		
a. Current Assets (as of June 30 – end of Year)	\$2,500,909.00	
b. Current Liabilities (as of June 30 – end of Year)	\$617,877.00	
c. Net Cash Resources – End of Year	\$1,883,032.00	
15. 3 Months' Average Expenditures		
a. Adjusted Operating Expenses (Total Operating Expenses minus Depreciation minus Value of Commodities)	\$3,483,405.96	
b. Average Operating Days:	169	
c. 60 Days Traditional	60	
d. 90 Days Year Round	0	

e. 3 months Avg. Expenditures	\$1,236,712.18
16. Excess Net Cash Resources:	
a. Net Cash Resource - End of Year:	\$1,883,032.00
b. 3 Months' Avg. Expenditures	\$1,236,712.18
c. Excess Net Cash Resources	\$646,319.82

- 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 purchasesing 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:

Entry wage increased by \$1 hour for entry level (and more with experience). We also increased the hours available due to breakfast expansion, showing a budget growth of roughly \$200,000 for labor. We are actively working to replace 3 walk in freezers and 3 walk in coolers in summer 2024, which we estimate as \$350,000. We also plan to replace a dish machine in June 2024, which is estimated to be at least \$50,000
 New steamers for a middle school for \$25,000
 Several new reach in refrigerators/warmers for \$40,000
 High school pizza oven for \$15,000

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

12/02/2024

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