

**FOOD SERVICE FUND  
SCHEDULE OF NET CASH RESOURCES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

**Net Cash Resources:**

<b>CAFR</b>	*	<b>Current Assets</b>		
B-4		Cash & Cash Equiv.	\$	75,600
B-4		Due from Other Gov'ts		50,860
B-4		Accounts Receivable		
B-4		Investments		
<b>CAFR</b>		<b>Current Liabilities</b>		
B-4		Less Accounts Payable		(40,521)
<b>B-4</b>		Less Accruals		
B-4		Less Due to Other Funds		
B-4		Less Deferred Revenue	_____	<u>(10,325)</u>
		<b>Net Cash Resources</b>	<b>\$</b>	<b><u>75,614</u></b> (A)

**Net Adj. Total Operating Expense:**

B-5		Tot. Operating Exp.		325,002
B-5		Less Depreciation	_____	<u>(401)</u>
		Adj. Tot. Oper. Exp.	_____	<b><u>324,601</u></b> (B)

**Average Monthly Operating Expense:**

B / 10	_____	<b><u>32,460</u></b> (C)
--------	-------	--------------------------

**Three times monthly Average:**

3XC	_____	<b><u>97,380</u></b> (D)
-----	-------	--------------------------

<b>TOTAL IN BOX A</b>	\$	75,614
<b>LESS TOTAL IN BOX D</b>		97,380
<b>NET</b>	<b>\$</b>	<b>(21,766)</b>

From above:

D is greater than A, cash does not exceed 3 X average monthly operating expenses.