

Resource Management Summary

Complete with required information.

Contracting Entity #: _____	Completed by Name: _____
CE Name: _____	Title : _____
Fund Type: _____	Telephone # : _____
	Email: _____

Indicate Special Provision Status, If Applicable

Community Eligibility Provision (CEP), district-wide P2, partial	CEP, partial Universal Free Feeding: breakfast lunch	Provision 2 (P2), district-wide
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Documents to Provide with Completed Form

Chart of Accounts for the General Ledger

Detailed General Ledger showing all accounts for the nonprofit school food service account.

Statement of Net Assets (Balance Sheet) and Statement of Activity

Adult Meal Price Calculation Tool

Note: Nonprofit school food service account means the restricted account in which all of the revenue from all food service operations conducted by the School Food Authority (SFA) principally for the benefit of school children is retained and used only for the operation or improvement of the nonprofit school food service. This account shall include, as appropriate, non-Federal funds used to support paid lunches and proceeds from non-program foods.

****Please complete based on the previous fiscal year****

Maintenance of Nonprofit School Food Service Account

? 700. Did the SFA have the ability to accurately track all revenues and expenditures for the nonprofit school food service separately from all other transactions? Yes No

If Yes, describe the method used below.

(i.e. having a separate account only for food service revenues and expenditures, identifying all financial transactions by a separate fund code, using a separate ledger or other system to track revenues and expenditures specific to food service.)

Comments:

Please complete Q. 701 using Assets and Liabilities

? 701. Did the SFA have a fund balance in excess of 3 months average expenditures? Yes No

? **1a. Net cash resources = assets (excluding inventories) minus liabilities**

Assets - Liabilities = net cash resources

? **2a. Operating costs (minus depreciation) = net adjusted operating expenses**

Operating Costs - Depreciation (if applicable) = net adjusted operating expenses

? **3a. Average monthly expenses = operating expenses divided by number of operating months**

(2a total) / operating months = average monthly expenses

4a. Average expenses for 3 months = average monthly expenses multiplied by 3

(3a total) x 3 months = average expenses for 3 months

5a. Is the net cash resources (1a) equal to or less than average expenses for 3 months (4a.)?

(1a.) =< Avg expenses for 3 months (4a.)

Net cash resources 1a. must be less than or equal to 4a to be in compliance with limitation with net cash resources.

If the SFA has a plan approved by the State agency to use the excess funds, attach a copy of the plan and/ or corrective action plan.

Comments:

? 702. Did the SFA transfer funds other than approved indirect costs out of the food service account to support general school district expenses or non-food service-related activities? Yes No

If Yes, explain below and provide the amount and date of the transfer.

Comments:	\$ Amount of transfer
	Date of transfer

703. Excluding the purchase of equipment using equipment grant funds, if the SFA used food service funds to buy equipment during the school year under review, did it receive prior approval from the State agency either directly or via the State's pre-approved equipment list? Yes No N/A

If the only equipment purchased was made partially or in full with an equipment grant received from the State agency, answer "N/A" and do not list these equipment purchases.

Note: Equipment costs which equal or exceed \$5,000 require agency approval prior to purchasing.

Explain below or provide an attachment for the following:

- Your capitalization threshold for equipment purchases (the minimum cost at which an asset must be reflected in your accounting); and
- Information about equipment purchases made with food service funds during the Resource Management review period that required pre-approval either directly from the State agency or via the State's approved equipment list.

Comments:

704. Did the SFA have any financial findings related to unallowable costs or financial mismanagement in the child nutrition programs on a previous administrative review or as part of an audit (for example, OIG, Single Audit (previously called A-133 audits), other state audits) within the past three years? Yes No

If Yes, explain below.

Comments:

705. Did the SFA have internal control procedures in place to ensure that only allowable costs were charged to the nonprofit school food service account? Yes No

If Yes, explain in detail all internal control procedures that were in place at the SFA below.

Some examples may include:

- Written procedures
- Annual allowable cost training;
- Financial management standard operating procedures;
- The assignment of financial responsibilities to different individuals;
- Policies for ensuring that bad/delinquent debt is not paid for with food service funds

Comments:

Paid Lunch Equity

706. Did the SFA use the Paid Lunch Equity Tool or a comparable mechanism to evaluate its need to raise its paid lunch prices? No-\$0
Balance N/A-1 N/A-2

Yes No

If "No- SFA had a positive or zero Food Service balance as of 12/31/2018 and was exempt from the PLE requirements" is selected, please indicate the balance in the nonprofit food service account as of 12/31/2018 below.

- N/A-1 should be selected if all sites at the SFA are non-pricing;
- N/A-2 should be selected if the SFA charged at least the target weighted average paid lunch price at all sites. Indicate the amount it charged for paid lunches below.

CE's Average Weighted lunch price for SY 19-20, if applicable. \$ _____

Please indicate the Food Service fund balance as of December 31, 2018, if applicable. \$ _____

Please indicate the amount of the paid lunch price increase for 19-20, if applicable. \$ _____

Comments:

707. Did the SFA receive a transfer of non-Federal funds into the food service account to reduce or eliminate the need to raise paid lunch prices? N/A-1 N/A-2 N/A-3

If Yes, indicate the amount of non-Federal funds added to the food service account to support paid lunch prices below. Yes No

Amount of Non-Federal funds added to the food service account. \$ _____

- N/A-1 may only be selected if all sites at the SFA were non-pricing;
- N/A-2 may only be selected if the SFA charged at least the target weighted average paid lunch price at all sites.
- N/A-3 may only be selected if SFA had a positive or zero Food Service balance as of 12/31/2018 and was exempt from the PLE requirements.

Comments:

708. Did your SFA adjust its paid lunch prices for the RM Review Period at the level at or above what was required by the USDA Paid Lunch Equity tool or comparable mechanism? N/A-1 N/A-2 N/A-3 N/A-4
Yes No

- N/A-1 may only be selected if all sites at the SFA were non-pricing or if the SFA charged at least the target weighted average paid lunch price at all sites.
- N/A-2 may only be selected if the SFA charged at least the target weighted average paid lunch price at all sites.
- N/A-3 may only be selected if the SFA received a PLE exemption from the State agency for the review period.
- N/A-4 may only be selected if SFA had a positive or zero Food Service balance as of 12/31/2018 and was exempt from the PLE requirements.

Please note if the SFA received prior approval from the State agency for a PLE exemption below.

Comments:

Revenue from Non-program Foods

“Non-program foods” are foods and beverages sold in a participating school other than reimbursable meals that are purchased using funds from the nonprofit school food service account.

709. With the exception of milk, did the SFA sell Smart Snacks*, second entrees, and/or catering? (e.g., foods/beverages for school board meetings; foods for outside entities and programs) Yes No

**Smart Snacks are any food or beverage sold to students at schools during the school day other than those foods provided as part of the reimbursable school meal programs. Examples include a la carte items sold in the cafeteria and foods sold in school stores, snack bars, and vending machines.*

Comments:

710. If the SFA provided adult meals for teachers and/or parents, did the SFA obtain full payment from the adults receiving the meals and/or recover the cost of those meals by some other means (general fund transfer, etc.)? Yes No N/A

Please indicate how the cost of the adult meals was recovered below.

Comments:

711. If the SFA charged for adult meals, were the meal prices sufficient to cover the overall cost of the meals in compliance with FNS Instruction 782-5, Rev. 1? Yes No N/A

Indicate how adult meal prices were calculated (example-meal equivalents plus commodity value, etc.) and the dollar amount(s) charged for adult meals below (i.e., Method 1 or Method 2).

Adult Meal Breakfast Price: \$

Adult Meal Lunch Price: \$

Comments:

712. Were indirect costs charged to the SFA's nonprofit school food service account? Yes No N/A

Comments:

Calculations – Program Foods vs Non-program Foods

Please provide the information below concerning non-program foods:

Total non-program food revenue:	\$ _____
Total non-program food cost:	\$ _____
Total program revenue:	\$ _____
Total program food cost:	\$ _____
A. Revenue Ratio = Non-program food revenue ÷ (Total program revenue + Non-program revenue) <div style="text-align: center;">>=</div> (greater or equal to)	A. _____
B. Food Cost Ratio = Non-program food costs ÷ (Total program foods + Non-program food costs)	B. _____

