

Resource Management Summary

Contracting Entity No. _____	Completed by: _____
CE Name _____	Name _____
	Title _____
FUND TYPE: Special Revenue _____	Telephone # _____
General Fund _____ Enterprise _____	Email _____

Complete with required information.

701. Did the SFA have any financial findings related to the child nutrition programs on previous administrative reviews or audits within the past three years? If "YES", describe the finding: _____	Yes _____	No _____
702. Does the SFA have a separate financial account for the nonprofit school food service?	Yes _____	No _____
703. Did the SFA conduct a year-end review of total revenues and expenses to determine the school fund service nonprofit status?	Yes _____	No _____
What were the cash/investments for the nonprofit food service account on the last day of the most recent fiscal year? (usually September 1 st)	\$ _____	
What was the cash/investments balance for the nonprofit school food service account on the first day of the current fiscal year?	\$ _____	
704. Did the SFA identify year-end expenses in excess of revenues requiring a general fund transfer to cover the negative balance?	Yes _____	No _____
If "YES", provide the amount the food service account was subsidized from the General Fund.	\$ _____	
What were the total expenditures for the nonprofit food service account?	\$ _____	
How many operating months in the Child Nutrition's school year?	_____ months	
705. If the SFA had excess revenues at the end of the year, were surplus funds transferred out of the school food service account to support other operations and/or to achieve a zero balance?	Yes _____	No _____
If "YES", please provide the amount of the transfer as well as an explanation where the funds were transferred. Comment: _____	\$ _____	
706. Did the SFA, in the most recent fiscal year, complete a process to measure its compliance with the requirement to limit net cash resources to a level at or below three months average expenditures? (This process could include a current SA approved plan to address resources that exceed the net cash resource limitation)	Yes _____	No _____
Does the SFA maintain supporting records that document its compliance with the above process?	Yes _____	No _____
707. Does the SFA charge the minimum targeted student paid lunch price at all sites or use the USDA paid lunch equity tool (or an approved alternate) to evaluate its student paid lunch prices?	Yes _____	No _____

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(Answer "NO" to questions #707, 708, and 709 if all SFA sites are nonpricing.)		
708. Does the SFA use non-Federal funds to support its student paid lunch prices?	Yes _____	No _____
709. Does the SFA increase its student paid lunch prices if the tool indicated an increase in the student paid lunch price was required?	Yes _____	No _____
Indicate the most frequently charged student paid lunch price for all schools	\$ _____ \$ _____ \$ _____	
710. Does the SFA use the USDA Nonprogram Food Revenue Tool or a USDA-approved alternative method to calculate its nonprogram food costs and nonprogram food revenues?	Yes _____	No _____
711. Was the SFA's proportion of total revenue from the sale of nonprogram foods to the total revenue of the school food service account equal to or greater than the proportion of total food costs associated with obtaining nonprogram foods to the total costs associated with obtaining program and nonprogram foods from the account? $\frac{\text{Total Nonprogram Food Revenue}}{\text{Total Program Revenue}} \geq \frac{\text{Total Nonprogram Food cost}}{\text{Total Food cost}}$ Please provide the information below concerning nonprogram foods:	Yes _____	No _____
Total Non-program food revenue \$ _____ Total Program revenue \$ _____	Total Non-program food cost \$ _____ Total food cost \$ _____	
712. Are indirect costs charged to the nonprofit food service account?	Yes _____	No _____
If "YES", were indirect costs (IDC) charged to the SFA's nonprofit school food service account at the SA-approved rate? What is the rate applied? _____ What is the approved IDC rate? _____	Yes _____	No _____