2023-2024 Resource Management Summary

Complete required information with supporting documentation for prior fiscal year, 2022-2023.

Contracting Entity (CE) ID #: _____

Completed by Name: _____

CE Name: _____

Title : _____

Fund Type: _____

Telephone # : _____

Email: _____

Fund Type:
240 Special Revenue Fund
701 Enterprise Fund
101 General Fund

Fiscal Year:
07/01/XX – 06/30/XX
09/01/XX – 08/31/XX
01/01/XX – 12/31/XX

Indicate Special Provision Status, If Applicable

Community Eligibility Provision (CEP), district-wide   CEP, partial   Provision 2 (P2), district-wide

P2, partial   Universal Free Feeding: Breakfast   Lunch

Documents to Provide with Completed Resource Management Summary Form

Chart of Accounts for Child Nutrition (CN) Fund

Child Nutrition Program Detailed General Ledger for all CN Funds (**PREVIOUS FISCAL YEAR, 2022-2023**)

Original PDF and Excel format Information to be included: Account Fund Code/Number, Account Description/Name, Transaction Description, Vendor Name, Vendor Number, Purchase Order Number, Invoice Date, Invoice Number, Amount, Check Number, Payment Date with Account Balances

Statement of Net Assets or Statement of Net Position (Balance Sheet)

Statement of Activity or Revenues/Expenditures

Vendor Paid List with Total Amount of Expenditures per Vendor

Completed **current and prior year** for both PLE and Adult Meal Calculator

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, 2022-2023

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 Assessts 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 an approved plan by the State agency to use the excess net cash resources, attach a copy of the plan and/ or corrective action plan that coincides with the review period.

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:

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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 audit, other state audits) within the past three years?

Yes   No

If Yes, explain below.

Comments:

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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.

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 06/30/2022 and was exempt from the PLE requirements" is selected, please indicate the balance in the nonprofit food service account as of 06/30/2022 below. See current guidance for student prices.

•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 that was charged for paid lunches below.

CE's Average Weighted lunch price for SY 23-24, if applicable. $

Please indicate the Food Service fund balance as of June 30, 2022, if applicable. $

Please indicate the amount of the paid lunch price increase for SY 23-24, 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 12/31/2021 and was exempt from the PLE requirements.

Comments:

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

   •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 exception 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 06/30/2022 and was exempt from the PLE requirements.

   Please note in comment box if the SFA is exempt.

   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   Yes   No
      catering? (e.g., foods/beverages for school board meetings; foods for outside entities and
      programs)

   **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   Yes   No   N/A
      full payment from the adults receiving the meals and/or cover the price of those
      meals by some other means (general fund transfer, etc.)?

   ## Please indicate how the price 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 in the comment box below how adult meal prices were calculated (example: meal equivalents plus commodity value, etc.) and the dollar amount(s) charged for adult meals (i.e., Method 1 or Method 2).

Adult Meal Breakfast Price:　$

Adult Meal Lunch Price:　　$

Comments:

Indirect Costs

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

Comments:

Proportion of Program / Non-program Revenue and Food Cost

Each year, CEs must have a mechanism to separate, account, and assess their revenue from program food (reimbursable meals) and non-program food (non-reimbursable foods) to ensure that non-program food revenue generates at least the same proportion/ratio of revenue as it contributes toward total food costs.

Calculations – Ratio of Program Foods vs Non-program Foods	
Please provide the information below concerning Program and Non-program foods:	
(Step 1) Total non-program food revenue:	$ _____
(Step 2) Total non-program food cost:	$ _____
(Step 3) Total program revenue:	$ _____
(Step 4) Total program food cost:	$ _____
A. Revenue Ratio = Non-program food revenue ÷ (Total Program revenue + Non-program revenue) >= (greater or equal to) B. Food Cost Ratio = Non-program food costs ÷ (Total Program foods + Non-program food costs)	A. _____ B. _____

Calculating Food Costs: In calculating costs for program/non-program proportion, the CE will use only the cost of the actual food. The CE will not include labor or other costs in this calculation.

[Note: If the menu item is made from scratch, the CE would need to determine the price of all ingredients to calculate the food costs.]