

2024-2025 Resource Management Summary

Complete required information with supporting documentation for prior fiscal year, 2023-2024.

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, 2023-2024**)
- 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, 2023-2024****

Maintenance of Nonprofit School Food Service Account

? 700. Did the SFA have the ability to accurately track all revenues and expenditures for the non-profit 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 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:

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:

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 06/30/2023 and was exempt from the PLE requirements" is selected, please indicate the balance in the nonprofit food service account as of 06/30/2023 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 24-25, if applicable. \$

Please indicate the Food Service fund balance as of June 30, 2023, if \$

applicable. Please indicate the amount of the paid lunch price increase for SY 24-25, 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 06/30/2023 and was exempt from the PLE requirements.

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).

2023-2024 Adult Meal Breakfast Price: \$ Adult Meal Lunch Price: \$	2024-2025 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:

Maintenance of Nonprofit School Food Service Account

Nonprofit School food Service Account and Year End Available Balance

Step 1: Total amount of revenues available in review period (include Fund Balance or Carryover from year before review year) \$

Step 2: Total amount of expenses in review year \$

Step 3: Subtract total expenses from total revenues Year End balance \$