

Financial Report

December 11, 2020

Presented by

Mary Gomez-Kokkinos, Assistant Director for School Operations,

Nancy Britton, Lead Financial Review Specialist,

Giovanna Hamby, Administrative Financial Review Specialist

General Information

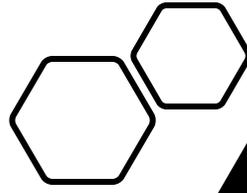
The Texas Department of Agriculture (TDA) Financial Report is an annual report that CE's submit to provide financial data from the CEs prior fiscal year. **When completing the Financial Report, CEs must ensure that the reported data accurately reflects the CEs financial operations for the fiscal period reported.**

For additional information regarding financial information guidance, please refer to the Administrative Reference Manual (ARM), Section 16.

- CEs will complete the Financial Report for fiscal year 2019-2020.
- Beginning January 4th, TDA will send a link to Child Nutrition Directors. Child Nutrition Directors may forward the link to Business Officials as needed. However, only authorized representatives should sign and confirm the authenticity of the report.
- Due date is **February 15, 2021.**
- CE's may utilize the most recent audit submitted to Texas Education Agency (TEA) Annual Financial and Compliance Report (AFR) for the Financial Report. CE's may also use the General Ledger, Balance Sheet or Statement of Activity. The due date has been scheduled to align with submission of the AFR.
- Child Nutrition Directors may ask their Business Office for copies of final audited financial statements or work together to complete the Financial Report.

TDA has developed a planning page, titled ***Preparing for the Financial Report***, to assist in the preparation of documents needed to complete the Financial Report. This planning page will include a checklist of documents, definitions and object codes and once submitted, will allow access to the CE for the Financial Report. Object codes for most CEs are standardized and based on TEA Financial Accountability Resource System Guide. (FASRG)

CE Financial Information is the same information that is requested in the Resource Management section of the Review. Special Fund 240 will be referenced, and this training has been designed for this fund. However, TDA recognizes the use of other funds. CE's should reference TEA Financial Resource Guide for further information and guidance.



Presented by
Giovanna
Hamby

Preparing for the Financial Report:

Utilizing Object Codes to
Complete the Financial
Report

CN Funds and Account Codes:

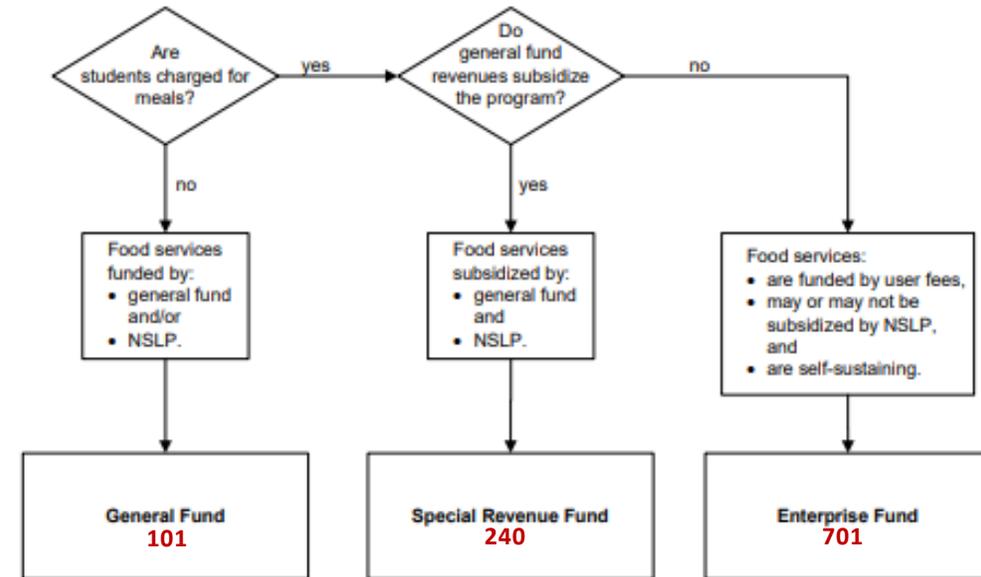
☐ Charter and I.S.D

- 101 – General Fund
- 240 – Special Revenue Fund
- 701 – Enterprise Fund

☐ RCCI's, Private Schools, Other

- Account codes may be different

Exhibit 1.3.2.1.A Deciding on a Fund for Food Service Operations



End of Exhibit 1.3.2.1.A

1.3.2.2 Accounting Issues

After your school district's management determines which fund best reflects the activity of the **food service operations**, several more accounting issues must be addressed. Exhibit 1.3.2.2.A illustrates how using each of the three funds presents unique accounting and reporting issues.

TEA Website – Finance & Grants:

- [TEA-Financial Accountability System Resource Guide \(FASRG\)](#)
- [Module 1 - FAR Appendices](#)
- [Module 2 - Charter Schools](#)
- [Module 3 - Special Supplement - Non-profit Charter Schools Chart of Accounts](#)

Appendix A: Accounting Code Structure and Codes

The purpose of this appendix is to specify the accounting code structure that must be used by the following local education agencies (LEAs):

- school district
- regional education service center (ESC)
- county education district

The term “school district” or “district” is used throughout the appendix to refer to any of these LEAs.

Your district’s financial accounting and reporting system must use the accounting code structure and accounting codes specified in this appendix.

In addition, your district must code all revenues, expenditures, and other financial resources in accordance with the:

- Governmental Accounting Standards Board (GASB),
- Texas Education Code (TEC),
- Texas Administrative Code (TAC),
- Code of Federal Regulations (CFR), and
- all other laws and rules that are applicable to the financial resource.

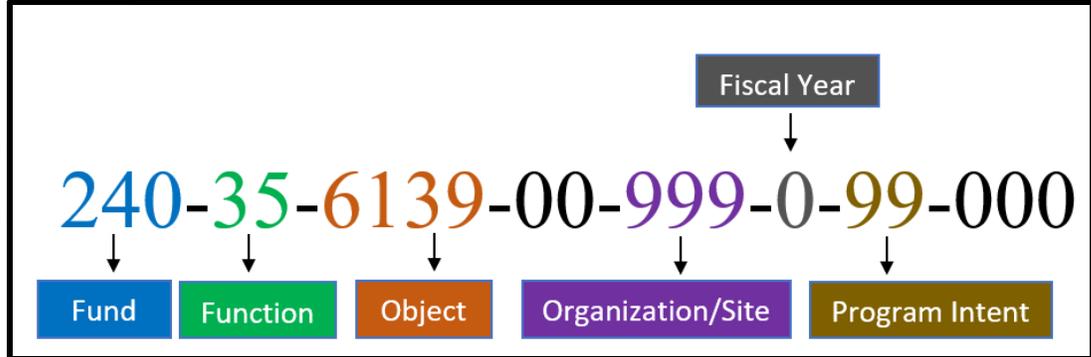
For financial accounting information, specific to charter schools operated by a nonprofit organization or by a private or independent institution of higher education, see Module 2, Special Supplement—Charter Schools.

Additional note: In this appendix, “costs” means “expenses” or “expenditures.”

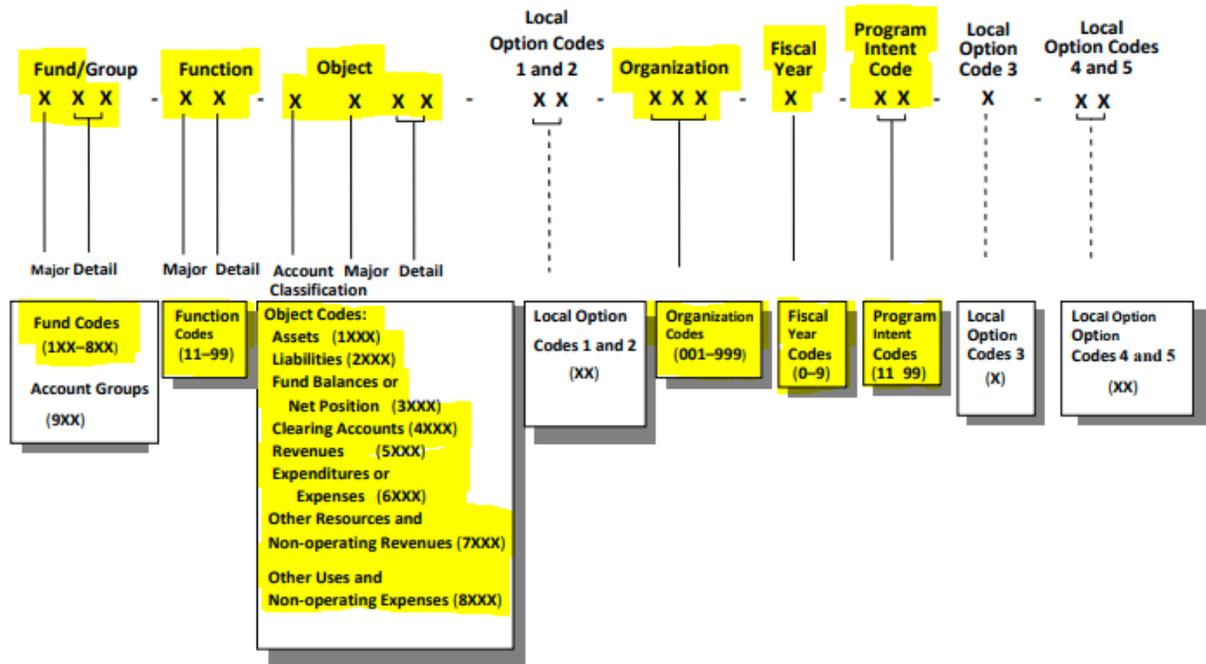
A.1 Accounting Code Structure and Definitions

Exhibit A.1 illustrates the structure of the accounting code system.

Exhibit A.1 Accounting Code Structure



The Accounting Code Structure



CN Fund Types:	
101 - General Fund (No Depreciation)	
240 - Special Revenue Fund (No Depreciation)	
701 - Enterprise Fund (Depreciation recorded in 701 fund)	
General Ledger (GL) Account Codes - CHART OF ACCOUNTS:	
1000 - 1999 = Assets	5000 - 5999 = Revenues
2000 - 2999 = Liabilities	6000 - 6999 = Expenditures
3000 - 3999 = Fund	

57 = Local Funds	
Cash Payments	POS Online/Cash
Adult Meals	A La Carte
Catering	Misc. Revenue:
58 = State Funds	
State Matching Revenue	
59 = Federal Funds - (Reimbursement Claims)	
5921	SBP - Breakfast
5922	NSLP - Lunch
5927 - 5928 - 5929	ASP-After School Snack and SSO-Seamless Summer Feeding
5939	CACFP
7915 - Other Resources (ex. Auction Proceeds)	

TEA Website – Finance & Grants:

- [TEA-Financial Accountability System Resource Guide \(FASRG\)](#)
- [Module 1 - FAR Appendices](#)
- [Module 2 - Charter Schools](#)
- [Module 3 - Special Supplement - Non-profit Charter Schools Chart of Accounts](#)

CN Fund Types:

- 101 - General Fund (No Depreciation)
- 240 - Special Revenue Fund (No Depreciation)
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General Ledger (GL) Account Codes - CHART OF ACCOUNTS:

1000 - 1999 = Assets	5000 - 5999 = Revenues
2000 - 2999 = Liabilities	6000 - 6999 = Expenditures
3000 - 3999 = Fund	

GL Accounts:

6000 - 6999 = Expenditures

"61"	6100	Payroll
"62"	6200	Professional Contracts & Contracted Services
"63"	6300	Supplies & Materials
	6341	Food
	6342	Non-Food (Paper items, etc.)
"64"	6400	Other Operating Costs
"66"	6600	Capital Expenditures

Fund 240 / 9 FOOD SERVICES		Detail General Ledger		Page 41 of
		As of: August		File ID: 9
		Year-to-Date		
Fnc-Obj.-So.-Org-Prog	Description	Est Revenue/ Appropriation	Encumbrance	Rizd Revenue/ Expenditure
35	FOOD SERVICES			
35-6000	EXPENDITURES			
35-6100	PAYROLL COSTS			
35-6120	OVERTIME PAY			
*35-6129.00-999-999000	CAFETERIA SUPERVISOR SALARY	.00	.00	.00
GJ-999999 09 09-01-2018	OPENING ENTRY	-25,000.00		.00
GJ-P60925 09 09-27-2018	SEP - PAYROLL DISTRIBUTION			1,203.21
GJ-P61025 10 11-02-2018	OCT - PAYROLL DISTRIBUTION			2,673.80
GJ-P61107 11 11-15-2018	NOV - PAYROLL DISTRIBUTION			1,000.00
GJ-P61116 11 11-15-2018	NOV - PAYROLL DISTRIBUTION			2,673.80
GJ-P61221 12 12-31-2018	DEC - PAYROLL DISTRIBUTION			2,807.49
GJ-P60125 01 01-25-2019	JAN - PAYROLL DISTRIBUTION			2,005.35
GJ-P60225 02 03-08-2019	FEB - PAYROLL DISTRIBUTION			2,673.80
GJ-P60325 03 03-25-2019	MAR - PAYROLL DISTRIBUTION			2,005.35
GJ-P60425 04 04-29-2019	APR - PAYROLL DISTRIBUTION			2,673.80
GJ-P60524 05 05-30-2019	MAY - PAYROLL DISTRIBUTION			2,406.42
GJ-P60625 06 06-24-2019	JUN - PAYROLL DISTRIBUTION			1,737.97
GJ-P60824 08 08-22-2019	AUG - PAYROLL DISTRIBUTION			638.93
*35-6129.00-999-999000	CAFETERIA SUPERVISOR SALARY	-25,000.00	.00	24,499.92

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Nonmajor Governmental Funds – Special Revenue Funds

For the Fiscal Year Ended June 30, [REDACTED]

Object Codes

Data Control Codes

240

National School Breakfast and Lunch Program

REVENUES

5700	Local and intermediate revenues	\$ 5,066,443	\$ -
5800	State program revenues	62,947	-
5900	Federal program revenues	8,765,393	[REDACTED]
5020	Total revenues	13,894,783	[REDACTED]

EXPENDITURES

Current:

0011	Instruction	-	[REDACTED]
0012	Instructional resources and media :	-	-
0013	Curriculum and instructional staff di	-	-
0021	Instructional leadership	-	-
0023	School leadership	-	-
0031	Guidance, counseling, and evalua	-	-
0032	Social work services	-	[REDACTED]
0034	Student transportation	-	-
0035	Food services	13,930,175	-
0036	Extracurricular activities	-	-
0051	Plant maintenance and operations	-	-
0052	Security and monitoring services	-	-
0061	Community services	-	-
6030	Total expenditures	13,930,175	[REDACTED]

[REDACTED]	Net change in fund balances	(35,392)	-
[REDACTED]	Fund balances - beginning	3,875,085	-
3000	FUND BALANCES - ENDING	\$ 3,839,693	\$ -

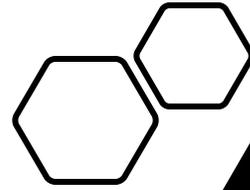
1	Revenues	\$13,894,783	
2	Less Expenditures	\$13,930,175	
3	Net change in Fund Balance	(\$35,392)	(Loss)
4	Beginning Fund Balance	\$3,875,085	
3	Net change in Fund Balance	(\$35,392)	
5	Ending Fund Balance	\$3,839,693	

Combining Balance Sheet

Nonmajor Governmental Funds – Special Revenue Funds
June 30, [REDACTED]

Object Codes	240	
Data Control Codes	National School Breakfast and Lunch Program	
ASSETS		
1110	Cash and cash equivalents	\$ 2,800,125
1120	Current investments	1,729,310
Receivables:		
1240	Due from other governments	-
1260	Due from other funds	-
1290	Other receivables	311
1300	Inventories, at cost	54,799
1410	Prepaid items	-
1000	TOTAL ASSETS	\$ 4,584,545 1
LIABILITIES		
2110	Accounts payable	\$ 531,769
2150	Payroll deductions and withholdings pay	-
2160	Accrued wages payable	167,677
2170	Due to other funds	21,631
2180	Due to other governments	-
2200	Accrued liabilities	23,775
2000	Total liabilities	744,852 2
FUND BALANCES		
Nonspendable:		
3430	Prepaid items	-
Restricted:		
3450	Grants	3,839,693
Committed:		
3545	Campus activity	-
3000	Total fund balances	3,839,693 3
4000	TOTAL LIABILITIES AND FUND BALANCES	\$ 4,584,545

1	Assets			\$ 4,584,545
2	Less Liabilities			\$ 744,852
3	Fund Balance			\$ 3,839,693



Presented by
Nancy Britton

Preparing for the
Financial Report

Planning Page

Preparing for the Financial Report: Planning Page

- This page has been developed to assist the CE with preparation of submitting the Financial Report.
- Page 1. Detailed information on what to expect from the Financial Report.
- Page 2. Detailed definitions and Object Codes
- CEs will upload documents in PDF for 2019-2020 Fiscal Year.

Texas Department of Agriculture

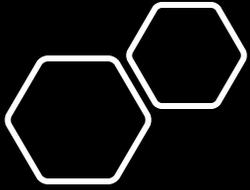
Forms | NSLP | Financial Report

Updated October 2020

Preparing for the Financial Report

To assist you with the preparation of submitting your Financial Report we have compiled a list of documents needed, definitions, and object code clarification for completion of the **2019-2020** fiscal year Financial Report.

The Financial Report is used to assess the financial management of the Non-Profit School Food Service Account for the National School Lunch Program, School Breakfast Program and School Milk Program. The funds typically include funds for the 240, 701, or 101 funds.



Preparing for the Financial Report

- Page 1 outlines the types of financial documents that the CE can anticipate to complete the document and or upload documents that may be required.
- CEs should take time to ensure they have these documents for 2019-2020 in PDF form.
- CE will use the format to title each form for uploads as follows:
- CENAME_CEID_Title-of-Document_mm-dd-yyyy.
- At the end of Page 1, click submit to take you to Page 2. You will not be able to move forward without selecting a radio dial for each of the documents.

	Ready for Upload	Not Applicable
Annual Financial Report (Audited)	<input type="radio"/>	<input type="radio"/>
Detailed General Ledger by Account Code for Child Nutrition Fund	<input type="radio"/>	<input type="radio"/>
Statement of Net Assets or Statement of Net Position (Balance Sheet) as of 12/31/2019	<input type="radio"/>	<input type="radio"/>
Statement of Activity or Revenue of Expenditures	<input type="radio"/>	<input type="radio"/>
Method for calculating Food Cost Ratio	<input type="radio"/>	<input type="radio"/>
Journal entries for any amounts paid to the Child Nutrition Fund to cover a negative fund balance	<input type="radio"/>	<input type="radio"/>
Journal entries for any amounts paid to the Child Nutrition Fund to cover student bad debt	<input type="radio"/>	<input type="radio"/>
Loan Repayment Agreement	<input type="radio"/>	<input type="radio"/>
Paid Lunch Equity Tool	<input type="radio"/>	<input type="radio"/>

Plan to reduce excess operating fund balance if net case resources exceed more than 3 months operating expenditures. This plan will ask what the CE will do to reduce excess operating fund balance. Program funds must be used only for program purposes and excess must be reduced by improving the quality of food served or purchasing needed supplies, services, or equipment. It must also include an explanation of what the CE will do to ensure that an excessive fund balance will not occur in the future. Refer to ARM Section 16.	<input type="radio"/>	<input type="radio"/>
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Next

Definitions:

Fiscal Year: The twelve-month period that an organization uses for budgeting, forecasting, and reporting financial information. CEs under the administration of the Texas Education Agency (TEA) may use one of the two-fiscal year periods of July 1 to June 30 or September 1 to August 31.

Net Cash Resources

Cash on hand in the nonprofit school food service account at the end of the most recent fiscal year. Net cash resources do not include inventories (USDA Foods or other food inventories), equipment, or other non-cash resources. Net Cash Resources calculation is (Total Assets-(Inventories)-Total Liabilities).

Excessive Operating Fund Balance

The unallowable amount of net cash resources remaining in the nonprofit school food service account at the end of the fiscal year less liabilities which has ended. CEs may not exceed three months of average monthly operating expenditures.

Operating Months

Any month that the CE performs operational tasks. This includes reasonable amounts of time to close down program operations at the end of the school year and time to set up program operations at the beginning of the year as well as each month for which claims were submitted.

Three-Month Operating Expenses

The average of three months operating expenses. This is used to determine if the CE has an excess in net cash resources. In order for a CE to maintain the non-profit status, the CE cannot maintain more than 3 months of operating expenses for their net cash resources.

Object Codes:

Object Code 1100: Includes currency on hand and in demand deposits with banks or other financial institutions. Cash equivalents are short-term, highly liquid investments (such as certificates of deposit or treasury bills) that can readily be converted to cash and are near their maturity.

Object Code 1200 Asset account reflecting amounts owed for goods and services, i.e. sale of goods, rendering of services.

Object Code 5751 Non-Program revenue types include profits from a la carte sales, cash donations, In-kind contributions from outside sources, such as volunteer services.

Object Code 6342 This is usually paper supplies such napkins, straws, etc.

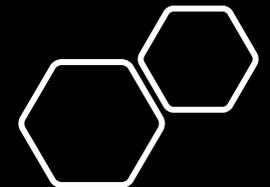
Object Code 6399 This is usually supplies that of relatively low costs such as cooking utensils, measuring cups.

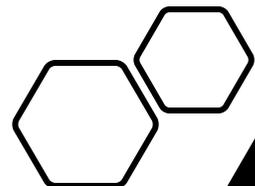
Back

Submit

Preparing for the Financial Report

- Page 2 outlines definitions.
- Object codes are defined and can be used as a reference. They are also labeled in the Financial Report.
- This PowerPoint, the preparation for financial report form, and the recorded webinar will be available from the following link: www.squaremeals.org/Programs/NationalSchoolLunchProgram/NationalSchoolLunchProgramCompliance.aspx





Presented by
Mary Gomez-
Kokkinos

Financial Report

NSLP Financial Report

2019-2020 Fiscal Year (Prior Year)

CE's under the administration of the Texas Education Education should utilize their General Ledger from **2019-2020** to complete the Financial Report and/or Comprehensive Annual Financial Report. Residential Child Care Institutes and Private Schools should use their balance statement. For Residential Child Center Institutes or Private Schools may have areas that are not applicable. For areas that are required but not applicable, enter zero.

Red Asterisks * indicate that question is required.

You may complete this form in multiple sessions. At any point, if you want to save and finish later, click on the SAVE button at the bottom of the page. You will receive an email with a link to use to complete the form.

1. Please enter the name of the person completing the form: *

First Name

Last Name

2. Please enter the email address for confirmation and "save and finish later" emails. *

example@example.com

Due Date: February 15, 2021

This form must be completed by the above due date.

Financial
Report/General CE
Information

• Jot Form Page 1

CE Name and CE Number *

CE Name

CE ID

Select the Regional Educational Service Center (ESC) for the CE's location: *

- | | | |
|---|--|---|
| <input type="radio"/> ESC 1 - Edinburg | <input type="radio"/> ESC 2 - Corpus Christi | <input type="radio"/> ESC 3 - Victoria |
| <input type="radio"/> ESC 4 - Houston | <input type="radio"/> ESC 5 - Beaumont | <input type="radio"/> ESC 6 - Huntsville |
| <input type="radio"/> ESC 7 - Kilgore | <input type="radio"/> ESC 8 - Mt. Pleasant | <input type="radio"/> ESC 9 - Wichita Falls |
| <input type="radio"/> ESC 10 - Richardson | <input type="radio"/> ESC 11 - Fort Worth | <input type="radio"/> ESC 12 - Waco |
| <input type="radio"/> ESC 13 - Austin | <input type="radio"/> ESC 14 - Abilene | <input type="radio"/> ESC 15 - San Angelo |
| <input type="radio"/> ESC 16 - Amarillo | <input type="radio"/> ESC 17 - Lubbock | <input type="radio"/> ESC 18 - Midland |
| <input type="radio"/> ESC 19 - El Paso | <input type="radio"/> ESC 20 - San Antonio | |

Financial Report/General CE Information

Fiscal Year and CE Fund Type

Jot Form - Page 1

Key Definition

Fiscal Year--Twelve-month period that an organization uses for budgeting, forecasting and reporting financial information. CEs under the administration of the Texas Education Agency (TEA) may use one of two fiscal year periods of July 1 to June 30 or September 1 to August 31.

Select the contracting entity's (CE's) Fiscal Year (Per Texas Education Code 44.0011) School districts and charters fiscal year will start July 1 or September 1. Residential Child Care Institutes and Private Schools may have a different fiscal year. *

Note: CE's may have transferred funds from a 242 account, which would be seen in the General Ledger. This will be included in the information below. If funds are still in the 242 account, the CE does not have to account for this money.

Select CE's Fund Type: *

- 240 (Special Revenue)
- 701 (Enterprise Fund)
- 101 (Food Service in the General Fund)

Next

Part I Assets and Liabilities

Utilizing the General Ledger

Jot Form - Page 2

Key Definition

Net Cash Resources is cash on hand in the nonprofit school food service account at the end of the most recent fiscal year. Net cash resources do not include inventories (USDA Foods or other food inventories), equipment, or other non-cash resource. Net Cash Resources calculation is (Total Assets-(Inventories)-Total Liabilities)

PART 1 - ASSETS AND LIABILITIES

i. Cash and Cash Equivalents *

ex: 23

Object Code 1100. Includes currency on hand and in demand deposits with banks or other financial institutions. Cash equivalents are short-term, highly liquid investments (such as certificates of deposit or treasury bills) that can readily be converted to cash and are near their maturity.

ii. Receivables *

ex: 23

Object Code 1200. Asset account reflecting amounts owed for goods and services, i.e. sale of goods, rendering of services.

iii. Inventories *

ex: 23

Object Code 1300 (Auto Populated Calculations will not include inventories for Net Cash Resources).

Determining Net Cash Resources

Utilizing the General Ledger

Jot Form - Page 2

1. Total Assets (Auto Populated)

ex: 23

This field will Auto-Populate. Total Assets include cash and cash equivalents, and receivables.

2. Total Liabilities *

ex: 23

Object Code 2XXX

If Net Cash Resources (Total Assets (minus inventories)-Total Liabilities) is negative. No calculation will populate. Only positive Net Cash Resources will populate below.

3. Total Net Cash Resources (Total Assets (minus inventories)-Total Liabilities)

ex: 23

Note that some entries are read-only and doesn't required any input.

Part 2 Revenue and Expenditures

Utilizing General Ledger and Object Codes

Jot Form - Page 3

PART 2 - REVENUES and EXPENDITURES (Excludes USDA Foods)

1. Beginning Fund Balance of the Reporting Year *

ex: 23

Beginning Fund Balance is typically thought of as carryover from the previous fiscal year.

Revenues

Utilizing General Ledger and Object Codes

a. Program Revenue *
Object Code 5751.

b. Non-Program Revenue *
Object Code 5751. Non-Program revenue types include profits from a la carte sales, cash donations, In-kind contributions from outside sources, such as volunteer services.

c. State Reimbursement *
Object Code 5829

d. Federal Reimbursement (Auto Populated)
This field will auto populate from i. and ii See below.

2. Revenues for Reporting Period (Auto Populated)
This field will auto populate from revenue in a, b, c, d and i. See above.

i. National School Lunch Program *
Object Code 5922/7953

ii. School Breakfast Program *
Object Code 5921/7952

iii. Interest Earned (If Applicable)
Object Code 5742

Expenditures

Utilizing General Ledger and Object Codes

3. Expenditures for Reporting Period (Auto Populate)

ex: 23

This field will auto populate from e, f, g, h, i, j, k and l.

Note: Q. 3 will populate from a subsection of e, f, g, h, i, j, k, and l.

Please describe the method that the CE used to Calculate Food Cost Ratio: *

- USDA Non-Program Food Revenue Tool
- 5 Day Reference
- None of the Above
- Other

Please type another o

iv. Program Food Cost * ex: 23

Object Code 6341

v. Non-Program Food Costs * ex: 23

Object Code 6341

vi. Non-Food Costs * ex: 23

Object Code 6342. This is usually paper supplies such napkins, straws, etc.

vii. General Supplies * ex: 23

Object Code 6399. This is usually supplies that of relatively low costs such as cooking utensils, measuring cups.

e. Food and Supplies (Auto Populate) ex: 23

This field will auto populate from iv, v, vi, and vii.

Expenditures

Utilizing General Ledger and Object Codes

3. Expenditures for Reporting Period (Auto Populate)

ex: 23

This field will auto populate from e, f, g, h, i, j, k and l.

Note: Q. 3 will populate from a subsection of e, f, g, h, i, j, k, and l.

Please indicate if you utilize any of the following: *

- Food Service Consultant
- Vended Meals
- Food Service Management Company
- None of the Above

Note:

(1) If a CE selects FSMC, Food Service Consultant or Vended Meal

(2) The form will expect to have a value entered in box G.

e. Food and Supplies (Auto Populate)

ex: 23

This field will auto populate from iv, v, vi, and vii.

f. Payroll Costs *

ex: 23

Object Code 6100

g. Professional and Contracted Services *

ex: 23

Object Code 6210

h. Capital Expenditures *

ex: 23

Object Code 6639

i. Utilities *

ex: 23

Object Code 6259

j. Indirect Costs *

ex: 23

Enter Amount of Indirect Rate. blanks *

Expenditures

Utilizing General Ledger and Object Codes

3. Expenditures for Reporting Period (Auto Populate)

ex: 23

This field will auto populate from e, f, g, h, i, j, k and l.

Note: Q. 3 will populate from a subsection of e, f, g, h, i, j, k, and l.

e. Food and Supplies (Auto Populate) ex: 23
This field will auto populate from iv, v, vi, and vii.

f. Payroll Costs * ex: 23
Object Code 6100

g. Professional and Contracted Services * ex: 23
Object Code 6210

h. Capital Expenditures * ex: 23
Object Code 6639

i. Utilities * ex: 23
Object Code 6259

j. Indirect Costs * ex: 23
Enter Amount of Indirect Rate. blanks *

j. Others, if applicable. (enter amount)

Other (Enter Name) blanks Other (Enter Code #) blank

k. Others, if applicable. (enter amount)

Other (Enter Name) blanks Other (Enter Code #) blank

l. Others, if applicable (enter amount)

Other (Enter Name) blanks Other (Enter Code #) blank

Ending Fund Balance

4. Ending Fund Balance (Auto Populated)

ex: 23

If ending fund balance is negative, indicating a deficit, the CE must ensure transfer of funds to the nonprofit school food service account from a non-federal source.

Q4. Box will auto populate from - From Part 2 (Revenues & Expenditures):

- Step (1): Take Part 2 – Q1: [Beginning Fund Balance] - Jot Form-Page 3; Carryover
- Step (2): Add Part 2 – Q2: [Revenues for Reporting Period]
- Step (3): Subtract Part 2 – Q3: [Expenditures for Reporting Period]

5. Amount of General Revenue Supplemental Child Nutrition (If applicable)

ex: 23

*If a deficit exists the CE must ensure transfer of funds to the nonprofit school food service account from a non-federal source. Upload file below.

File Upload



Browse Files

Drag and drop files here

Upload a copy of the journal entry detailing the transfer of funds to the nonprofit school fund service account from a non-federal source to obtain a \$0.00 starting balance. 10.6 MB maximum file.

Q4 - If the CE has negative ending fund balance:

- Q. 5 must be completed and
- a journal entry uploaded.

Bad Debt

6. Bad Debt

Have You Reimbursed Child Nutrition for the Bad Debt Amount?

If yes, enter amount below and attach a copy of the journal entry detailing the reimbursement to the non-profit school food service account from a non-federal source and non-child nutrition source for the bad debt. *

Yes

No

Amount of Bad Debt (If Applicable)

ex: 23

File Upload



Browse Files

Drag and drop files here

Upload a copy of the journal entry detailing the reimbursement to the non-profit school food service account from a non-federal source and non-child nutrition source for the bad debt. 10.6 MB maximum file.

Q6 - If the CE has bad debt:

- The amount must be entered
- And a journal entry uploaded

Loan Repayment

- If the CE has a loan for the Child Nutrition Program to pay back the General Fund:
 - A copy of the loan repayment agreement must be uploaded

7. Loan Repayment
Does your Child Nutrition Program have a current loan repayment agreement with the district? If yes, attach a copy of the agreement.
CEs must not retroactively determine that funds transferred from the general fund to cover SNP deficits are a loan subject to repayment. For a liability to exist, a bona fide loan agreement between the CE and SNP must be in effect at the time that the funds are transferred.

Yes
 No

File Upload



Browse Files
Drag and drop files here

Upload a copy of the current loan repayment agreement. 10.6 MB maximum file.

This is a good place to "save" and continue the report in another session. You will receive an email with the "Edit Submission" link to use when you are ready to continue working on the report.

Back **Save** **Next**

Paid Lunch Equity

After completing the Loan Repayment question. You may save. This is a built-in stopping point. When you are ready to resume, utilize the edit link that will be emailed to you and select, "I am ready to work on Paid Lunch Equity."

- Utilizing your balance sheet for December 31, 2019, answer yes or no.
 - Yes, will require you to enter the amount in the non-profit food service account and condition you to answer question 3. If the CE intent was to utilize the PLE exemption, please answer Yes.

I am ready to work on Paid Lunch Equity

Paid Lunch Equity (PLE)

1. Did the CE have a positive or zero balance in the nonprofit school fund service account on December 31, 2019?

- Yes
 No

2. Enter the amount of the non-profit food service account on December 31, 2019.

Type a sublabel

3. Did the CE utilize the PLE exemption? (Exemption includes not raising paid lunches prices.) The CE should consider this the approval from the State Agency.

- Yes
 No

Paid Lunch Equity

An answer of No to Question 1, will condition the CE to answer question 4. The CE will be required to answer the CEs average weighted paid lunch price and/or enter the amount of non-federal funds the CE used to support lunch prices.

When completed, select Next. After answering these questions, the CE may stop and save before beginning Excess Operating Fund Balance.

I am ready to work on Paid Lunch Equity

Paid Lunch Equity (PLE)

1. Did the CE have a positive or zero balance in the nonprofit school fund service account on December 31, 2019?

Yes
 No

4. Did the CE increase meal prices to comply with PLE?

Yes
 Yes, I used a combination of price increase and non-federal funds.
 No, I did not increase prices because I used non-federal funds to support lunch prices.
 No, I am a non-pricing entity (not Universal-Free) and I am not required to increase prices.

5. Enter the amount of the CE average weighted lunch paid price.

6. Enter the total amount of non-federal funds used to support paid lunch prices.

Excessive Operating Fund Balance

Due to COVID-19, CEs may not have excessive operating fund balance if they are using their fund balance towards operation of the child nutrition program.

- This section is auto populated except for Q. 2, the total number of Operating Months
- CE should enter # of operating months

• *Key Definitions are provided as an added resource.*

1. Total Net Cash Resources (Auto Populate)	ex: 23 This will auto populate.	4. Three Month Average Expenses (#3 divided by #2) * 3 (Auto-Populate)	ex: 23 This will auto-populate.
2. Total Number of Operating Months *	ex: 23	5. Excess Fund Balance (Auto-Populate)	ex: 23 This will auto-populate. However if an Excess Fund Balance exists, the form will require the Plan to Reduce Excessive Operating Fund Balance Form will need to be completed.
3. Total Expenditures (Auto Populate)	ex: 23 This will auto-populate.		

Note (1): Excess Fund Balance will link the CE to the Plan to Reduce Excessive Operating Fund Balance Form to complete after the attestation section.

Note (2): CE's must not wait for the Financial Report to submit their Plan to Reduce Excessive Operating Balance Plan. CE's may submit to the following school.operations@texasagriculture.gov when the excessive fund balance is determined.

Attestation Statement

Part 4 Attestation Statement

Check each of the following statements as true. *

Must be completed by an Authorized Representative of the CE.

- I am an Authorized Representative (AR) of the Contracting Entity(CE) listed on the "FND-101, CERTIFICATE of AUTHORITY for EXTERNAL USERS" or "FND-135, USER ACCESS MANAGER FORM" that has been approved by TDA prior to this submission of this financial report.
- I certify that all information provided is accurate and true.
- I certify that the CE has retained documentation related to the information submitted in this form.

Name of Person Attesting to the Information on This Form *

First Name
Last Name

Title of Authorized Representatives *

Name of Person Attesting to the Information on This Form *

First Name
Last Name

Title of Authorized Representatives *

CE Phone Number *

Please enter a valid phone number.

Email Address for Confirmation *

example@example.com

The Plan to Reduce Excessive Operating Fund Balance

[Link to EFB Form Pg. 1 and 2](#)

- Key Definitions
- Capital Expenditures

Plan to Resolve the Excess Operating Funding Balance

Fiscal Year 2019-2020

Part 1: General Information

Provide the following information about the CE:

Plan Completion Date *
 
Date

Contracting Entity (CE) Name: *
As listed in TX-UNPS

CE Identification Number (CE ID)

Enter the 5-digit CE ID *

<input type="text"/>				
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- Enter the CE Identification Number (CE ID) in the 5 boxes below.
- This is the 5-digit number used in TX-UNPS.
- Include the leading zeros.
- Enter only 1 digit in each field.

Please select the Regional Educational Service Center (ESC) for the CE's location: *

<input type="radio"/> ESC 1 – Edinburg	<input type="radio"/> ESC 2 – Corpus Christi	<input type="radio"/> ESC 3 – Victoria	<input type="radio"/> ESC 4 – Houston
<input type="radio"/> ESC 5 – Beaumont	<input type="radio"/> ESC 6 – Huntsville	<input type="radio"/> ESC 7 – Kilgore	<input type="radio"/> ESC 8 – Mt. Pleasant
<input type="radio"/> ESC 9 – Wichita Falls	<input type="radio"/> ESC 10 – Richardson	<input type="radio"/> ESC 11 – Fort Worth	<input type="radio"/> ESC 12 – Waco
<input type="radio"/> ESC 13 – Austin	<input type="radio"/> ESC 14 – Abilene	<input type="radio"/> ESC 15 – San Angelo	<input type="radio"/> ESC 16 – Amarillo
<input type="radio"/> ESC 17 – Lubbock	<input type="radio"/> ESC 18 – Midland	<input type="radio"/> ESC 19 – El Paso	<input type="radio"/> ESC 20 – San Antonio

The Plan to Reduce Excessive Operating Fund Balance

[Link to EFB Form Pg. 2](#)

A. Provide a detailed explanation of how the CE will reduce the excessive fund balance (net cash resource) to an acceptable level within the timeline established by the CE by improving the quality of food served or purchasing needed supplies, services, or equipment.

A. Enter detailed explanation of how the CE will reduce the excessive fund balance to an acceptable level. *

B. Will the CE be required to submit capital expenditure requests for the plan? * Yes
 No

The Plan to Reduce Excessive Operating Fund Balance

[Link to EFB Form Pg. 2](#)

C. Provide a detailed explanation of what the CE will do to ensure that an excessive fund balance (net cash resources) will not occur in the future.

This may include fund balance monitoring strategies, proactively maintaining a prioritized list of projects to be funded, or other strategies.

C. Enter detailed explanation of how CE will ensure that an excessive fund balance will not occur in the future. *

D. Attach documents that provide additional information specific to this plan.

This may include historical information, cost estimates, detailed descriptions and specifications, the timeline for implementation, student enrollment projections, drawings indicating the placement of new equipment, pictures, or other types of supporting documentation.

D. Attach documents that provide additional information specific to this plan.

Browse Files

Attestation Statement

[Link to EFB Form Pg. 3](#)

Part II. Attestation Statement

Check each of the following statements as true. *

- I am an Authorized Representative (AR) of the Contracting Entity as designated in TX-UNPS prior to the submission of this form. and am authorized to complete this form
- I understand that for capital expenditures included in this plan to be approved automatically, I need to upload the following with the capital expenditure request: (1) a copy of this form, (2) approval notice for this plan, and (3) procurement documentation required for the capital expenditure request.
- I certify that the CE has retained documentation related to the information submitted in this form.

Name of Person Attesting to the Information on This Form *

First Name

Last Name

Title of Authorized Representative *

Final Notes

- Do not use commas, dollar signs or periods. No special characters.
- When the excessive operating fund balance is completed. CE's must submit a capital expenditure request for any single over \$5,000.
- Do not submit duplicate financial reports.
- Utilize the edit link if you must stop. The link will allow the CE to pick up at the same location in the form.
- If you find an error after submitting, please email the following email: school.operations@texasagriculture.gov and detail the error.
- If you do not receive a link; we will provide a link in TX-UNPS in the applications>download forms. The form will be available after January 1, 2021.



Please submit questions to
school.operations@texasagriculture.gov



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mail:
U.S. Department of Agriculture
Office of the Assistant Secretary for Civil Rights
1400 Independence Avenue, SW
Washington, D.C. 20250-9410;

fax: (202) 690-7442; or email: program.intake@usda.gov.

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TEXAS DEPARTMENT OF AGRICULTURE
COMMISSIONER SID MILLER

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Food and Nutrition Division
Nutrition Assistance Programs



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