



NSLP Financial Report

February 23, 2022 (Content updated for 2024 Financial Report)

Presented by

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General Information

The Texas Department of Agriculture (TDA) Annual NSLP Financial Report is an annual report that Contracting Entities (CEs) submit to provide financial data from the CEs prior fiscal year. **When completing the NSLP 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 NSLP Financial Report for fiscal year 2022-2023.
- 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.
- Financial Report will open on **January 1, 2024**. Due date is **March 31, 2024**.
- 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.

General Information

TDA has developed a planning page, titled ***Preparing for the Financial Report***, to assist in the preparation of documents needed to complete the NSLP Financial Report. This planning page will include a checklist of documents, definitions and object codes for the NSLP Financial Report.

Note: Object codes for most CEs are standardized and based on TEA Financial Accountability Resource System Guide. (FASRG)

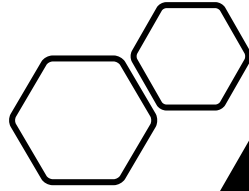
CEs may also review the prior years webinar for more detailed review of each question. The slide deck is also available as a resource and can be found on squaremeals.org. See below.

<https://squaremeals.org/Programs/NationalSchoolLunchProgram/Compliance/FinancialReport.aspx>.

As a reminder, the 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. CEs should reference TEA Financial Resource Guide for further information and guidance.

CEs may also reach out to their Education Service Center (ESC) for additional information.



Presented by
Mary Gomez-
Kokkinos

NSLP Financial Report Updates



General CE Information/ Part 1-Assets and Liabilities

- CEs will complete this form at one time or multiple sessions. CEs will enter the authorized representative name and email in order to save the form. Once saved, an email linked will be sent to that email. You will use that link to re-enter the form.
- CE's will complete the subsequent questions based on their fiscal year and fund type.
- Enter Part I--Total Assets and Liabilities. Enter Total Assets and Liabilities. **New!** *CEs whose assets and liabilities differ from AFR, should notate in the comment box.*

Texas Department of Agriculture Forms | NSLP | Financial Report
January 2024

All Contracting Entities (CEs) must ensure that the reported data accurately reflects the CEs financial operations for the 2022-2023 fiscal period reported.

The National School Lunch Program (NSLP) Financial Report is used to assess the financial management of the non-profit school food service account. This includes Seamless Summer Option (SSO), School Breakfast Program (SBP), Special Milk Program (SMP) and At-Risk Child and Adult Care Food Program (CACFP) funds. Fund identified as non-profit school food service accounts are typically the 240, 701 or 101 funds. Special Revenue Fund, 242, will also need to be accounted for in this report if funds were transferred into the 240, 701 or 101 funds.

Contracting Entities (CE) under the administration of the Texas Education Agency (TEA) must utilize their General Ledger and/or the Annual Financial & Compliance Report (AFR) submitted to TEA to complete the NSLP Financial Report for 2022-2023. Residential Child Care Institutions (RCCI) and private schools must use their Statement of Net Assets or Statement of Net Position (Balance Sheet) and Income Sheet with Revenue and Expenditures to obtain their financial information. RCCI or private schools may have areas that are not applicable. For areas that are required but not applicable, enter zero.

For detailed guidance, CEs may reference the [Preparing for the NSLP Financial Report](#) form, Financial Report webinar, and the [School Nutrition Programs Administrative Reference Manual \(ARM\) Section 16](#) located on <https://squaremeals.org/Programs/National-School-Lunch-Program/Compliance/Financial-Report>

Red Asterisks * indicate that question is required.

You may complete this form at one time or 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. Please use the edit link to make any changes.**

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: March 31, 2024
This form must be completed by the above due date.

8. Total Assets (Auto Populated)
This field will auto-populate. Total Assets include cash and cash equivalents, and receivables.

9. Total Liabilities *
Object Code 200X, Current Liabilities (Current Liabilities that are due now or expected to be due in one year) and Long Term Debts.

Comments:

CEs must comment or explain any differences between the CEs Annual Finance and Compliance Report (AFR) submitted to TEA and the NSLP Annual Financial Report. Note: If a CE reports assets and liabilities in the special fund 240 to TEA, the same assets and liabilities must be reported in this report.

10. Total Net Cash Resources (Auto Populated) (Total Assets (minus inventories)-Total Liabilities)

Important: CEs whose assets and liabilities differ from AFR, should notate in the comment box.

Reminder: Some fields will auto-populate. For more detailed instruction on form. Please review the first webinar.

Page 1 of JotForm

Part 2-Revenues and Expenditures

- Enter Beginning Fund Balance.
- Enter Revenue including Program and Non-Program Revenue.
- Enter Reimbursement. *New! CE's who have received additional Funding will report in the box below.*

PART 2 - REVENUES and EXPENDITURES

(Excludes USDA FOODS)

Beginning Fund Balance

Any **positive balance** remaining in the Non-Profit School Food Service account at the end of the school year must be carried over to the next school year as the beginning balance in the Non-Profit School Food Service Account. **CEs must supplement any negative fund balances with nonfederal funds. The Beginning Fund Balance should not reflect a negative amount. CEs who supplemented with nonfederal funds may have a zero balance or positive balance, CEs should enter the balance here.**

For example, CEs who ended the year with a positive or zero fund balance in 2021-2022 will record the balance here.

Beginning Fund Balance of the Reporting Year

This amount must not indicate a negative fund balance.

Important: CEs must not carry over negative balances. CEs must supplement with non-federal funds. This should not be a negative number.

11-a. Program Revenue

Object Code 5751.

11-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.

11-c. Interest Earned (If Applicable)

Object Code 5742

11-d. Other Revenue (if applicable)

Enter amount of Other Revenue. This will only be used if the revenue was not already accounted for in the other object codes. This revenue should not be counted twice. You will include the name and codes below. This amount may be a total of all other revenue combined.

11 d i. Enter Name of Other Revenue

Enter name or description of revenue received as indicated in 11 d. Other Revenue. For example: Grants, Rebates, Miscellaneous Revenue. CEs must name all revenue included in 11d and keep any supporting documentation.

Important: Based on local accounting decisions, You may have included this funding in a separate code, for this reason, you will include it in your total fund reimbursement and delineate here. It will not be counted twice.

a. Child Nutrition Program
Emergency Operational Costs

Assistance Listing Number formerly Catalog of Federal Domestic Assistance 10.555

b. NSLP Contracted
Warehouse Private Storage
and Delivery Fees, formerly
USDA Foods Commodity
Delivery Refund

Assistance Listing Number formerly Catalog of Federal Domestic Assistance 10.560

c. NSLP Equipment
Assistance Grant

Assistance Listing Number formerly Catalog of Federal Domestic Assistance 10.579

d. Supply Chain Assistance
Grant

Assistance Listing Number formerly Catalog of Federal Domestic Assistance 10.555

Part 2-Revenues and Expenditures

- Enter Expenditures. *New! Relevant resource information has been added to the Jotform.*
- Total Expenditures and Ending Fund Balance will Auto Populate.
- CEs with an end of year fund balance that is negative, must supplement with nonfederal funds and upload the supporting documentation. See 17a.
- CEs will also upload supporting documentation for Student Bad Debt and Loan Repayment.

Expenditures

Below are the most common expenditures identified in the Detail General Ledger of the Non-Profit Food Service revenue fund. However, there may be expenditures not identified specifically below. CEs will utilize 15-f to 15-k to identify any other expenditures. All CEs are required to comply with generally accepted accounting principles (GAAP) for federally funded programs as well as accounting and financial requirements that are

specific to the non-profit food service revenue fund. All expenditures must be necessary, reasonable, allocable and allowable.

CEs may access more information at regarding financial requirements in Section 16 of the Administrative Reference Manual (ARM) at www.squaremeals.org or Texas Education Agency's resource guide at www.tea.gov.

13-a. Program Food Cost

Object Code 6341

13-b. Non-Program Food Costs

Object Code 6341

13-c. Non-Food Costs

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

13-d. General Supplies

Object Code 6399. This is usually supplies that are relatively low cost such as cooking utensils, and measuring cups.

Expenditures for Reporting Period (Auto Populate)

This field will auto populate from 14a, 14b, 15a, 15b, 15c, 15d, and 15f and 15i as applicable.

End of Year Fund Balance

Any positive balance remaining in the Non-Profit School Food Service revenue fund account at the end of the school year must be carried over to the next school year as the beginning balance in the Non-Profit School Food Service Account.

CEs must not carry a negative fund balance at the end of the year. CEs must supplement the non-profit food service account from non-federal funds.


Ending Fund Balance for Reporting Period (Auto Populated)

Beginning Fund Balance + Revenue - Expenditures = Ending Fund Balance. If the ending fund balance is negative, indicating a deficit, the CE must ensure transfer of funds to the non-profit school food service account from a non-federal source.

Amount of General Revenue Supplemental Child Nutrition (If applicable)

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

17 a. File Upload
Note: The maximum file 10.6 MB



Browse Files
Drag and drop files here

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

18. Student Bad Debt Have You Reimbursed Child Nutrition for the Student 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 the non-child nutrition source utilized for reimbursing the bad debt.


Yes

No

18 a. Amount of Student Bad Debt (If Applicable)

ex: 23

18 b. 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 the non-child nutrition source utilized for reimbursing the bad debt. 10.6 MB maximum file.

Note: Relevant resource information has been added to Jot-form.

Part 3 Paid Lunch Equity

- CEs operating NSLP will complete the section.

PART 3 - PAID LUNCH EQUITY (PLE)

20. Did the CE have a positive or zero balance in the Non-Profit School Food Service Account (NSFSA) on June 30, 2022?

Yes

No

20 b. 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

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

Yes, I increased meal prices.

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.

20-d. Enter the amount of the CE average weighted lunch paid price.

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

Part 4 Net Cash Resources Plan (As applicable)

- *Net Cash Resource Plan or Formally Known as Excessive Fund Balance Plan has now been included in this form.*
- Information has been auto populated. CEs will indicate number of operating months to determine if excessive net cash resources apply. If CEs have more than three months excess Net Cash Resources, CE will complete Question 26.
- CEs will detail their plan in Q. 26, completion date, and provide a short narrative on the benefits to the School Nutrition Program and how it will keep from reoccurring in the future.

21. Total Net Cash Resources (Auto Populate)

This will auto populate from question 10.

Note: Total Number of Operating Months

If a CE operated an Seamless Summer Options (SSO) or Summer Feeding Service Program (SFSP) and the funds were transferred into the 240 account, the CE should account for those operational months as well as NSLP operating months.

Important: CEs must enter operating months.

22. Total Number of Operating Months *

This is the total months of operation for the CE. It may include summer months.

23. Total Expenditures (Auto Populate)

This will auto-populate. See Total Expenditure for Reporting Period.

TDA Approval of Net Cash Resource Plans

Upon review of the CEs plan, CEs will receive approval via email. Inquires regarding the status of their Net Cash Resource plans can be sent to school.operations@texasagriculture.gov.

26. Description of allowable expenditure (s) proposed to decrease excess net cash resources. Note: Any capital expenditures require TDA approval. CEs will submit a separate request in TX-UNPS.

Detail the spending plan with description of those expenditure and estimated costs. CEs may elect to upload any supporting documentation below.

Browse Files

Drag and drop files here

CE's may upload a file detailing the items the CE will purchase and amounts and/or the other allowable expenditures. 10.5MB limit.

Completion date of excess net cash resource plan

Completion date should not be more than a year. If more than a year is needed, CEs must explain in the next comment box.

CEs must complete their net cash resource plan within one year. If a CE requires more than one school year, provide a detail explanation for consideration to extend completion time frame.

Provide a short narrative of how the expenses benefit the School Nutrition Program and are compliant with financial regulations.

Provide a short narrative of how the CE will keep the Excess Net Cash Resources from reoccurring in the future.

24. Three Month Average Expenses (Auto-Populate)

This will auto-populate from Q. 23/ Q. 22 x 3

25. Excess Net Cash Resource (Auto-Populate)

This will auto-populate.

Important: CEs must ensure all expenditures are allowable, reasonable, necessary and allocable.

Important: CEs will need to have a plan ready to submit the form.

Part 5 Attestation Statement

- CE's will complete the statements as required, indicating all above is accurate, true and submitted by an authorized representative.
- After clicking on submit button, thank you page will populate. CEs will receive a copy of their Financial Report submission.
- Inquires and questions may be sent to school.operations@texasagriculture.gov

Part 5 - Attestation Statement

27. Check each of the following statements as true. *

- I confirm I am an Authorized Representative of the Contracting Entity as the User Access Manager listed on the Certificate of Authority for User Access Manager (FND-135) or a user assigned by the authorized User Access Manager prior to the submission of this report.
- I confirm I am employed by the CE named on this submission. I am not an employee of a Food Service Management Company (FSMC).
- 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.

Each party acknowledges and agrees that information in this form is attested to by the name entered in the field below and shall be considered as an original signature for all purposes and shall have the same force and effect as an original signature.

28. Name of Person Attesting to the Information on This Form *

First Name Last Name

29. Title of Authorized Representative *

30. CE Phone Number *

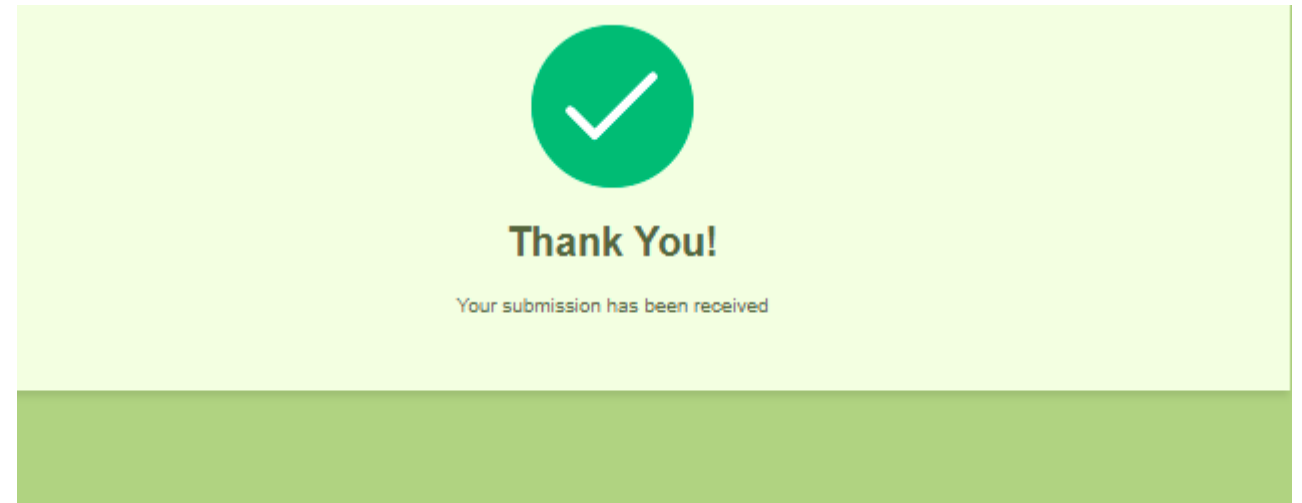
(000) 000-0000
Please enter a valid phone number.

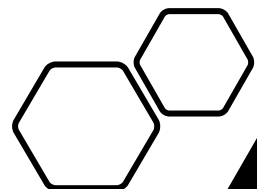
31. Name of Business Manager or Chief Financial Officer *

First Name Last Name

32. Email Address for Confirmation *

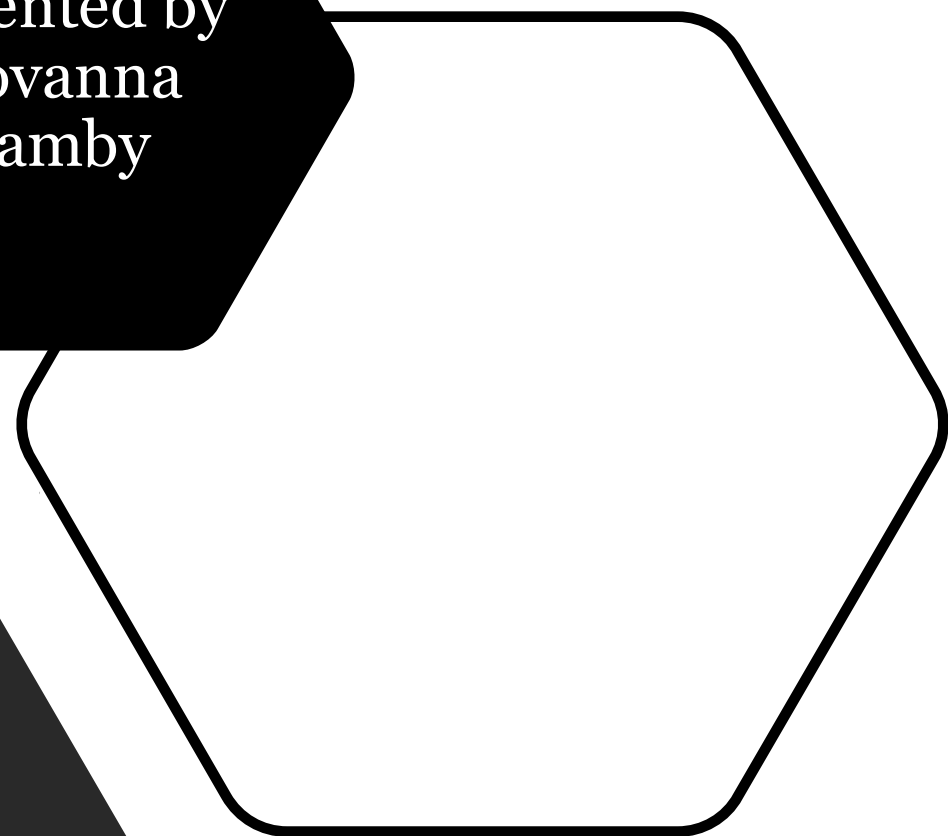
example@example.com





Presented by
Giovanna
Hamby

Live
Demonstration of
the Financial
Report



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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