

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 designated 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 food service's 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 have year-end expenses in excess of revenues, requiring a general fund transfer to cover the 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 Program's school year?	_____ months	
705. Did the SFA transfer funds out of the nonprofit school food service account to support other operations during, or at the end of, the school year?	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 complete a process to ensure its compliance with the net cash resources limitation to a level at or below three months' average expenses? This process could include a current TDA 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 _____
(Answer "NO" to questions #707, 708, 709 and 710 if all SFA sites are non-pricing.)		
707. Did the SFA charge the weighted minimum average paid lunch price at all sites or use the USDA Paid Lunch Equity Tool (or an approved alternate) to evaluate the need to raise its paid lunch prices?	Yes _____	No _____

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708. Does the SFA use non-Federal funds to support its paid lunch prices?	Yes _____	No _____
709. Does the SFA receive an exemption to the Paid Lunch Equity requirement?	Yes _____	No _____
<p>710. Did the SFA increase its paid lunch prices at the level required by the USDA Paid Lunch Equity Tool or comparable mechanism? If NA list in comments. If yes, explain which mechanism was used to address the required raise in prices and provide detail on how much the SFA raised its paid lunch prices and/or how much in non-Federal funds the SFA transferred into its nonprofit school food service account to comply with the PLE requirements.</p> <p>Explain the mechanism used to address the required raise in price:</p> <p>_____</p> <p>_____</p> <p>Paid lunch price increase: \$ _____</p> <p>Total amount of non-Federal funds transferred into the nonprofit school food service account: \$ _____</p>	Yes _____	No _____
Indicate the most frequently charged student paid lunch price for all schools	\$ _____ \$ _____ \$ _____	
<p>711. Does the SFA have a system or process in place that allows it to separate its non-program food revenue from its program food revenue? If Yes, please describe your system or process.</p> <p>Comment: _____</p> <p>_____</p> <p>_____</p>	Yes _____	No _____
<p>712. Does the SFA have a system or process in place that allows it to separate its non-program food costs from its program food costs? If Yes, please describe your system or process.</p> <p>Comment: _____</p> <p>_____</p> <p>_____</p>	Yes _____	No _____
<p>713. Did the SFA use the USDA Non-program Food Revenue Tool or a USDA-approved alternative method to assess its compliance with the revenue from non-program food requirements [7 CFR 210.14(f)]? If Yes, please list the name of the tool used.</p> <p>Comment: _____</p> <p>Revenue ratio: ((Non-program Food Revenue / (Total Program + Non-program Revenue)) >= ((Total Non-program Food Cost / (Total Program + Non-program food costs)))</p>	Yes _____	No _____
714. Did the SFA generate at least as great a share of total revenue from non-program foods as non-program foods contributed to total food costs?	Yes _____	No _____

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<p>715. If the SFA's calculation showed that the proportion of non-program food cost was greater than the proportion of non-program food revenues, did the SFA sufficiently increase its non-program food prices to ensure compliance with Federal requirements?</p> $\frac{\text{Total Non-program Food Revenue}}{\text{Total Program Revenue}} \geq \frac{\text{Total Non-program Food cost}}{\text{Total Food cost}}$ <p>Please provide the information below concerning non-program foods:</p>	Yes _____	No _____
<p>Total Non-program food revenue</p> <p>\$ _____</p> <p>Total Program revenue</p> <p>\$ _____</p>	<p>Total Non-program food cost</p> <p>\$ _____</p> <p>Total food cost</p> <p>\$ _____</p>	
<p>716. Were indirect costs charged to the SFA's nonprofit food service account?</p>	Yes _____	No _____
<p>If "YES", were indirect costs charged to the SFA's nonprofit school food service account at the SA-approved rate? What is the rate applied? _____ What is the approved Indirect Cost rate? _____</p>	Yes _____	No _____