

## Resource Management Summary

CE Name _____	Completed By _____
	Title _____
Fund Type: Special Revenue _____	Telephone # _____
General Fund _____ Enterprise _____	Email _____

Maintenance of Nonprofit School Food Service Account		
700. Does the SFA have a separate financial account designated for the nonprofit school food service?	Yes	No
Comments:		
701. 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 <sup>st</sup> )	\$	
What was the cash/investments balance for the nonprofit school food service account on the first day of the current fiscal year?	\$	
702. After including the beginning fund balance, 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.	\$	
703. Did the SFA transfer funds out of the nonprofit school food service account to support other school 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.		
Amount of transfer \$		
Explanation:		
704. 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
What were the total expenditures for the nonprofit food service account?	\$	
How many operating months in the Child Nutrition Program's school year?		
Comments:		

## Resource Management Summary

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
Comments:		
<b>Paid Lunch Equity</b> <i>(Answer "No" to questions #706, 707, 708 and 709 if all SFA sites are non-pricing)</i>		
706. Did the SFA charge the weighted minimum average paid lunch price at all sites or use the <i>USDA Paid Lunch Equity Tool</i> to evaluate the need to raise its paid lunch prices?  <small>The weighted average paid lunch price for SY 2016-2017 is \$2.78.</small>	Yes	No
Comments:		
707. Does the SFA use non-Federal funds to support its paid lunch prices?	Yes	No
Comments:		
708. Did the SFA have a State agency exemption to the Paid Lunch Equity requirement during the resource management review period/previous school year?	Yes	No
Comments:		
709. Did the SFA increase its paid lunch prices at the level required by the <i>USDA Paid Lunch Equity Tool</i> or comparable mechanism? <i>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.</i>	Yes	No
Comments:		
Indicate the amount of the Paid lunch price increase.	\$	
Indicate the three most frequently charged student paid lunch price for all schools.	\$	
	\$	
	\$	
	\$	

## Resource Management Summary

### Revenue from Nonprogram Foods

*"Nonprogram 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.*

710. Did the SFA sell nonprogram foods including, but not limited to, a la carte foods (e.g., milk; 2 <sup>nd</sup> entrees; Smart Snacks), catering (e.g., foods/beverages for school board meetings; foods for outside entities & programs), and/or adult meals (e.g., meals for teachers, parents, etc.)?	Yes	No
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Comments:

### Indirect Costs

711. Were indirect costs charged to the SFA's nonprofit school fund service account?	Yes	No
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Comments:

What is the rate applied?

What is the approved Indirect Cost rate?

### Calculations

Please provide the information below concerning non-program foods:

Total Non-program food revenue:

Total Non-program food cost:

Total Program revenue:

Total food cost:

A. Total Non-program Food Revenue ÷ Total Program Revenue >=	A.
B. Total Non-program Food cost ÷ Total Food cost	B.