

2025-2026 Resource Management Nonprofit School Food Service Account

(Complete required information with supporting documentation from Fiscal Year 2024 -2025.)

Contracting Entity (CE) ID#:

Completed by Name:

CE Name:

Title :

Fund Type:

Telephone # :

Email:

Documents to Provide with Completed Form (If documents provided previously for review, only one file is required.)

Chart of Accounts for the General Ledger

Child Nutrition Program Detailed General Ledger for all CN Funds (Previous Fiscal Year, closed and audited if available)

Original PDF and Excel format Information to be included: Account 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 (Balance Sheet) and Statement of Activity

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 \$

1. Were the SFA's year-end expenses greater than its year-end revenues, requiring a general fund transfer to cover the balance? Yes No N/A

If **YES**, record the amount of the deficit.

Comments:

2. If **Yes**, were general funds transferred into the account to cover the entire deficit? Yes No N/A

If **Yes**, record date, source of non-Federal funds and amount of transfer(s) into the nonprofit school food service account. Date

Source

Amount of Transfer \$

If **No**, describe what the SFA did to resolve the deficit.

Comments:

Nonprofit School Food Service Account and Limitation on Net Cash Resources

Step 1a: Total amount of net cash resources*

Assets - Liabilities = net cash resources

Net cash resources do not include food inventories (including USDA Foods), equipment, or other non-cash resources.

Step 2a: Operating costs (minus depreciation) = net adjusted operating expenses

Operating Costs - Depreciation (if applicable) = net adjusted operating expenses

Step 3a: Average monthly expenses = operating expenses divided by number of operating months

(2a total) / operating months = average monthly expenses

Step 4a. Average expenses for 6 months = average monthly expenses multiplied by 6

(3a total) x 6 months = average expenses for 6 months

Step 5a. Is the net cash resources (1a) equal to or less than average expenses for 6 months (4a.)?

(1a.) =< Avg expenses for 6 months (4a.)

Comments:

3. Did the SFA's net cash resources exceed its 10 month average monthly expenses?

Yes

No

Comments:

4. If **Yes**, did the SFA develop a spend down plan approved by the State agency?

Yes

No

Provide the approval date below and attach a copy of the review year approved plan.

Comments:

5. If **Yes**, is the SFA on track to spend down its excess net cash resources so that it is in compliance with the six month net cash resource limit?

**Response to be completed
by State Agency**

Internal Controls

6. Are internal controls being implemented to ensure effective oversight of federal funds and ensure charges to the nonprofit school food service are allowable (2 CFR 200.303)? Yes No

Check those that apply:

Training on financial management including allowable costs. If provided list frequency and titles of staff who attend.

Separation of duties so that staff members who receive or manage the collection of money are not also involved in the disbursement of funds.

A written policy that prohibits the use of nonprofit school food service account funds from being used to cover bad debt.

Physical controls to ensure funds do not get lost or stolen (examples: lockboxes for petty cash, unique passwords for employees collecting cash at the POS)

Other/additional internal controls (list in comments)

Comments:

7. Have non-reimbursable meals been provided free of charge to students? Yes No

Comments:

8. If **Yes**, did the SFA have a process to accurately record the number of free non-reimbursable meals served? Describe the process used to record the number of free non-reimbursable meals served in the comment box below.

**Response to be completed
by State Agency**

Allowable Costs

9. Did the SFA encumber bad debt from unpaid student meal accounts during the RM review period?

Yes No

If **Yes**, how did the SFA ensure that only allowable non-Federal revenues were used to restore operating losses? Describe how the bad debt was resolved below.

Comments:

Equipment Purchases

10. Excluding equipment purchases made with USDA grants, did the SFA purchase equipment during the RM review period that cost at or above the capitalization level established by the State or SFA for financial statement purposes or at or above \$10,000 (whichever was less)?

Yes No

Comments:

11. If **Yes**, was the equipment included on an approved State agency equipment list or did the SFA otherwise secure prior approval from the State agency before purchasing the equipment (per FNS Policy Memo SP 31-2014)?

Yes No N/A

If **no**, provide a list (spreadsheet) of capital expenditures purchased during the review period, including vendor, date and amount paid. If any equipment was disposed of, include the disposal date, gains, and how proceeds were handled.

Comments:

12. If the SFA disposed of equipment during the RM review period, did the SFA deposit any proceeds from the sale of the equipment into the nonprofit school food service account?

Yes No N/A

Comments:

Allowable Costs Test

13. Did all recorded expenses represent an activity or function recognized as reasonable, necessary, allocable and otherwise compliant with the provisions of 2 CFR 200 Subpart E?

**Response to be completed
by State Agency**

14. Did the SFA maintain records that adequately identified the source and use of funds for food service activities [2 CFR 200.302(b)(3)]?

**Response to be completed
by State Agency**