



**SCHOOL NUTRITION
PROGRAM
ADMINISTRATIVE REVIEW
OFFSITE ASSESSMENT TOOL
MODULE: RESOURCE
MANAGEMENT**

Questions 700-712

Welcome to the SD Child and Adult Nutrition Services webinar.
The following training will provide a brief overview for the 700-series of the
Administrative Review, also known as the Resource Management Module.

RESOURCE MGT. QUESTIONS

Resource Management questions should be answered based on the Previous School Year, except for the Paid Lunch Equity questions.



Paid Lunch Equity questions are to be based on the Current Year.

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Resource Management questions should be answered based on the Previous School Year, except for the Paid Lunch Equity questions.

Paid Lunch Equity questions are to be based on the Current Year.

RESOURCE MGT. QUEST: 700

- **Did the SFA have the ability to accurately track all revenues and expenditures from the nonprofit school food service account separately from all other transactions?**

■ *Answer: Yes or No*



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Starting off with Question 700: Did the SFA have the ability to accurately track all revenues and expenditures from the nonprofit school food service account separately from all other transactions?

You are to Answer Yes or No for this question

RESOURCE MGT. QUEST: 700 *CONTINUED*

■ *Answer: Yes or No*

- ✓ ■ *Yes: Your program has a separate financial account Yes: Your program has a separate line item within an account*
- ✗ ■ *No: Your program has no separation between finances for the school food service and other non school food service finances*

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Answer Yes if Your program has a separate financial account Yes: Your program has a separate line item within an account

*Answer No if Your program **does not** have separation between finances for the school food service and other non school food service finances*

RESOURCE MGT. QUEST: 701

- **Did the food service have net cash resources that exceeded three months' average expenditures?**



- *Answer: Yes or No*

Note: SD DOE completes this process on behalf of all public districts/agencies annually.

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Question 701 says: Did the food service have net cash resources that exceeded three months' average expenditures?

This is a yes or no question

Note: SD DOE completes this process on behalf of all public districts/agencies annually.

RESOURCE MGT. QUEST: 701 *CONTINUED*

■ **Answer: Yes or No**

- ✓ ■ *Yes: Food Service account had funds in excess of three months' average expenditures*
- ✗ ■ *No: School did not have a fund balance in excess of three months' expenditures*

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Answer Yes if the Food Service account had funds in excess of three months' average expenditures

Answer No if the School did not have a fund balance in excess of three months' expenditures

RESOURCE MGT. QUEST: 702

- Did the SFA transfer funds other than approved indirect costs out of the food account to support non-food service-related activities?

■ *Answer: Yes or No*



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Now we are on Question 702: Did the SFA transfer funds other than approved indirect costs out of the food account to support non-food service-related activities?

Answer: Yes or No for this question

RESOURCE MGT. QUEST: 702 *CONTINUED*

■ **Answer: Yes or No**

- ✓ ■ *Yes: Funds were transferred out of the food service account to support non-food service-related activities*
- ✗ ■ *No: Food service funds were only used for food service-related activities*

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Answer Yes if Funds were transferred out of the food service account to support non-food service-related activities
Answer No if Food service funds were only used for food service-related activities

RESOURCE MGT. QUEST: 703

- **When using food service funds for equipment, did the SFA receive prior approval from the State agency, or via the State agency pre-approved equipment list (excluding equipment grant funds)?**

■ *Answer: Yes or No*



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703 asks: When using food service funds for equipment, did the SFA receive prior approval from the State agency, or via the State agency pre-approved equipment list (excluding equipment grant funds)?

Please Answer with a Yes or No

RESOURCE MGT. QUEST: 703 *CONTINUED*

■ *Answer: Yes or No*

- ✓ ■ *Yes: Pre-approval was received from the CANS office or Equipment was not purchased with food service funds*
 - *Please describe purchased equipment*
- ✗ ■ *No: Pre-approval for equipment was not obtained prior to using food service funds for equipment*

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A Yes should be selected if Pre-approval was received from the CANS office or Equipment was not purchased with food service funds

Also Please describe purchased equipment

Select No if Pre-approval for equipment was not obtained prior to using food service funds for equipment

RESOURCE MGT. QUEST: 704

- **Did the SFA have any financial findings related to unallowable costs or financial mismanagement in child nutrition programs on a previous review, or as part of an audit within the past three years?**

■ *Answer: Yes or No*



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Question 704: Did the SFA have any financial findings related to unallowable costs or financial mismanagement in child nutrition programs on a previous review, or as part of an audit within the past three years?

This is a yes or no question.

RESOURCE MGT. QUEST: 704 *CONTINUED*

■ *Answer: Yes or No*

✓ ■ *Yes: Financial findings in regard to unallowable costs or financial mismanagement were present on a previous review/audit.*

✗ ■ *No: Financial findings not present on a previous review/audit.*

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Yes indicates that Financial findings in regard to unallowable costs or financial mismanagement were present on a previous review/audit.

No indicates that Financial findings were not present on a previous review/audit.

RESOURCE MGT. QUEST: 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?**

- *Answer: Yes or No*



Note: This information may be located in your district/agency procurement plan.

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Now we are on Question 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?

Note that This information may be located in your district/agency procurement plan.

Please answer yes or no for this question.

RESOURCE MGT. QUEST: 705 *CONTINUED*

■ *Answer: Yes or No*

- ✓ ■ *Yes: Your district/agency has a process in place to make sure that only allowable costs are charged to or spent out of the school food service account*
 - *Describe process to ensure only allowable costs are charged to the food service account*
- ✗ ■ *No: Your district/agency does not have a process in place to make sure that only allowable costs are charged to or spent out of the school food service account*

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Answer Yes if Your district/agency has a process in place to make sure that only allowable costs are charged to or spent out of the school food service account.

If you answered yes, please describe process to ensure only allowable costs are charged to the food service account

Answer No if Your district/agency does not have a process in place to make sure that only allowable costs are charged to or spent out of the school food service account

RESOURCE MGT. QUEST: 706

- Did the SFA use the USDA Paid Lunch Equity Tool to evaluate its need to raise its paid lunch prices?



- Answer: Yes, No, No \$0 Balance, N/A-1, or N/A-2

- **Yes:** SFA used the PLE Tool to evaluate need for price increase

- **No:** SFA did not use the PLE Tool to evaluate need for price increase

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706 asks: Did the SFA use the USDA Paid Lunch Equity Tool to evaluate its need to raise its paid lunch prices?

Yes indicates that SFA used the PLE Tool to evaluate need for price increase

Answer No if the SFA did not use the PLE Tool to evaluate need for price increase

RESOURCE MGT. QUEST: 706 *CONTINUED*

- *Answer: Yes, No, No \$0 Balance, N/A-1, or N/A-2*
 - ***No, \$0 Balance:** SFA utilized the PLE Exemption and did not increase prices due to positive or breakeven balance in the food service account*
 - ***N/A-1:** Select if all sites at the SFA are nonpricing*
 - ***NA/2:** Select if the SFA charged at least the target weighted average paid lunch price at all sites*

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Select “No, \$0 Balance” if the SFA utilized the PLE Exemption and did not increase prices due to positive or breakeven balance in the food service account

*If all sites at the SFA are nonpricing, then select **Not Applicable #1***

NA/2 should be Selected if the SFA charged at least the target weighted average paid lunch price at all sites

RESOURCE MGT. QUEST: 707

- **Did your SFA receive a transfer of non-Federal funds into the food service account to reduce or eliminate the need to raise paid lunch prices?**
 - Nonfederal Calculator tab or Split Calculator tab in the PLE Tool
 - *Answer: Yes, No, N/A-1, N/A-2, or N/A-3*
 - *Yes: School used Nonfederal funds to satisfy the paid lunch equity requirement; indicate the amount added to food service account in support of paid lunch prices*

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Question 707: Did your SFA receive a transfer of non-Federal funds into the food service account to reduce or eliminate the need to raise paid lunch prices?

Refer to the Nonfederal Calculator tab or Split Calculator tab in the PLE Tool

Answer Yes if the School used Nonfederal funds to satisfy the paid lunch equity requirement; Also indicate the amount added to food service account in support of paid lunch prices

RESOURCE MGT. QUEST: 707 *CONTINUED*

- *Answer: Yes, No, N/A-1, N/A-2, or N/A-3*
 - *No: Nonfederal funds were not used to satisfy the paid lunch equity requirement*
 - *N/A-1: Select if all sites at the SFA were nonpricing*
 - *N/A-2: Select if the SAFA charged at least the weighted average paid lunch price at all sites*
 - *N/A-3: Select if SFA had a positive or zero Food Service balance and was exempt from PLE Requirements*

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Answer No if the *Nonfederal funds were not used to satisfy the paid lunch equity requirement*

N/A-1 should be selected *if all sites at the SFA were nonpricing*

Select N/A-2 *if the SAFA charged at least the weighted average paid lunch price at all sites*

And Select N/A-3 *if SFA had a positive or zero Food Service balance and was exempt from PLE Requirements*

RESOURCE MGT. QUEST: 708

- **Did the SFA adjust its paid lunch prices at or above what was required by the USDA Paid Lunch Equity Tool?**
- *Answer: Yes, No, N/A-1, N/A-2, or N/A-3*
 - *Yes: Select if prices were adequately adjusted to meet the USDA PLE Tool requirements*
 - *No: Select if prices were not adjusted to meet the PLE requirements, and the SFA is currently not in compliance with the PLE Tool requirements*

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We are now on Question 708 which says: Did the SFA adjust its paid lunch prices at or above what was required by the USDA Paid Lunch Equity Tool?

Answer Yes for this question if prices were adequately adjusted to meet the USDA PLE Tool requirements

Answer No if prices were not adjusted to meet the PLE requirements, and the SFA is currently not in compliance with the PLE Tool requirements

RESOURCE MGT. QUEST: 708 *CONTINUED*

- *Answer: Yes, No, N/A-1, N/A-2, or N/A-3*
 - *N/A-1: Select if all sites were nonpricing OR if the SFA charged at least the targeted weighted average paid lunch price at all sites*
 - *N/A-2: Select if the SFA charged at least the targeted weighted average paid lunch price at all sites*
 - *N/A-3: Select if the SFA is exempt from a price increase, due to positive or zero balance in the food service account. Please note in comments*

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N/A-1 should be selected if all sites were nonpricing ***OR*** if the SFA charged at least the targeted weighted average paid lunch price at all sites

Select N/A-2 if the SFA charged at least the targeted weighted average paid lunch price at all sites

Select N/A-3 if the SFA is exempt from a price increase, due to positive or zero balance in the food service account. Please note this in the comments as well

RESOURCE MGT. QUEST: 709

- With the exception of milk and adult meals, did the SFA sell Smart Snacks, second entrees, and/or catering (nonprogram foods), which were originally purchased with food service funds?



- *Answer: Yes or No*
 - *Yes: School sold nonprogram foods*
 - *No: School does not sell nonprogram foods*

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709: With the exception of milk and adult meals, did the SFA sell Smart Snacks, second entrees, and/or catering (nonprogram foods), which were originally purchased with food service funds?

Please answer this question with a yes or no.

Yes indicates that the School sold nonprogram foods

No indicates that the School does not sell nonprogram foods

RESOURCE MGT. QUEST: 710

- If the SFA provided adult meals for teachers and/or parents, did it obtain full payment from the adults receiving the meals and/or recover the cost of the meals by some other means (general fund transfer, etc.)?

■ *Answer: Yes or No*



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Question 710 asks: If the SFA provided adult meals for teachers and/or parents, did it obtain full payment from the adults receiving the meals and/or recover the cost of the meals by some other means (general fund transfer, etc.)?

For this, answer yes or no

RESOURCE MGT. QUEST: 710 *CONTINUED*

■ **Answer: Yes or No**

- ✓ ■ *Yes: Adult meals were adequately paid for from funds outside of the food service account*
- ✗ ■ *No: Adult meals were not charged or the food service account funds were used to cover the cost of the adult meals*

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Answer Yes if Adult meals were adequately paid for from funds outside of the food service account

Answer No if Adult meals were not charged or the food service account funds were used to cover the cost of the adult meals

RESOURCE MGT. QUEST: 711

- **If the SFA charged for adult meals, were the meal prices sufficient to cover the overall cost of the meals in compliance with FNS Instruction 782-5, Revision 1?**

■ *Answer: Yes or No*



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711 asks: If the SFA charged for adult meals, were the meal prices sufficient to cover the overall cost of the meals in compliance with FNS Instruction 782-5, Revision 1?

This is a yes or no question

RESOURCE MGT. QUEST: 711 *CONTINUED*

■ *Answer: Yes or No*

- ✓ ■ *Yes: Adult meal prices are set to meet the simple method (free reimbursement rate + performance-based reimbursement + value of USDA Foods) described in CANS Memo 223-1*
- ✗ ■ *No: Adult meal prices do not meet the pricing requirement*

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*Answer Yes if Adult meal prices are set to meet the simple method (free reimbursement rate + performance-based reimbursement + value of USDA Foods) described in CANS Memo 223-1
If Adult meal prices do not meet the pricing requirement, then answer No.*

RESOURCE MGT. QUEST: 712

- **Were indirect costs charged to the SFA's nonprofit school food service account?**
 - *Yes: Indirect Costs were charged*
 - *No: Indirect Costs were not charged*

- Question should be answered for the Previous School Year
 - *For more information about indirect costs, please see [Policy Memo SP 60-2016, "Indirect Costs Guidance for State Agencies and SFAs."](#)

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Last question, question 712: Were indirect costs charged to the SFA's nonprofit school food service account?

For this answer Yes if Indirect Costs were charged but if Indirect Costs were not charged, then answer No.

This question should be answered for the Previous School Year

*If you would like more information about indirect costs, please see [Policy Memo SP 60-2016, "Indirect Costs Guidance for State Agencies and SFAs."](#)

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