

Resource Management Checklist Federal School Meal Programs' Administrative Review

This Resource Management checklist includes items that may be gathered by the State agency conducting the U.S. Department of Agriculture's (USDA) Administrative Review of the school meal programs. The items listed below are necessary to complete the Administrative Review and may be requested of the Local Education Agency's. These items will assist the State agency to monitor the Local Education Agency's compliance with financial/resource management requirements as set by Federal regulations (7 CFR 210.14, 7 CFR 250 and 2 CFR 225) for the school meal programs. Local Education Agency's should be prepared to provide the following documentation to the State agency upon request.

Maintenance of the Nonprofit School Food Service Account

- Year-end statement of revenues and expenses
- General Ledgers
- Other documentation showing revenues and expenditures to/from nonprofit food service account (e.g., balance sheets, invoices, receipts)

Paid Lunch Equity

- Food and Nutrition Service's (FNS) "*Paid Lunch Equity Tool*" or the equivalent
- Previous school year weighted average price for paid lunches (if FNS Paid Lunch Equity Tool is not utilized)
- All paid lunch prices for October of the previous school year
- Number of paid lunches served associate with each paid lunch price in October of the previous school year

Revenue from Nonprogram Foods

- Documentation demonstrating food costs of reimbursable meals
- Documentation demonstrating food costs of nonprogram foods
- Documentation demonstrating revenue from nonprogram foods
- Documentation demonstrating total revenue
- Copy of the most recent "*USDA Nonprogram Food Revenue Tool*" or alternative mechanism and supporting documentation used to determine the need to increase revenue from nonprogram foods
- Price charged for adult meals

Indirect Costs

- Indirect Cost Rate Agreement
- Prior year's retroactive billing, if applicable
- List of classification costs (direct/indirect)
- Support documentation for indirect cost billing

USDA Foods

- Documentation demonstrating the nonprofit school food service account received the full value of USDA Foods (e.g., reviewing current contracts with entities other than the state distributing agency, such as Food Service Management Companies or cooperatives, or other documentation related to proper attribution of the full value of USDA Foods)
- Documentation demonstrating proper storage and use of USDA Foods
- Records demonstrating account for the receipt, valuations, storage and use of USDA Foods
- Sample contracts, receipts, invoices and other related records, if applicable
- Bid document detailing the credit price by commodity type weights/case, if applicable
- Inventory report from processor or cooperative, if applicable
- Invoice/delivery receive from the processor/distributor showing the credit the nonprofit food service account received by commodity type, if applicable.