

SY15-16 RM Indicator Tool

Risk Indicator		
700	Is the SFA's enrollment 40,000 students or more?	
701	Previous Financial Findings	700
	Did the SFA have any financial findings related to the child nutrition programs on previous Administrative Reviews, A-133, OIG, or other state audits within the past three years?	701
	Maintenance of the Nonprofit School Food Service Account	702
702	Did the SFA have a separate financial account designated for the nonprofit school food service?	703
703	Did the SFA conduct a year-end review of total revenues and expenses to determine the school food service's nonprofit status?	704
704	Did the SFA have year-end expenses in excess of revenues, requiring a general fund transfer to cover the balance?	705
705	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?	
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?	
	Paid Lunch Equity	706
707	Did the SFA charge the weighted minimum average paid lunch price at all sites or use the USDA Paid Lunch Equity Tool to evaluate the need to raise its paid lunch prices?	707
708	Did the SFA use non-Federal funds to support its paid lunch prices?	708
709	Did the SFA receive an exemption to the Paid Lunch Equity requirement?	709
710	Did the SFA increase its paid lunch prices at the level required by the <i>USDA Paid Lunch Equity</i> tool or comparable mechanism?	
	Revenue from Nonprogram Foods	
711	Did the SFA have a system or process in place that allows it to separate its nonprogram food revenue from its program food revenue?	710
712	Does the SFA have a system or process in place that allows it to separate its nonprogram food costs from its program food costs?	
713	Did the SFA use the USDA Nonprogram Food Revenue Tool or a USDA-approved alternative method to assess its compliance with the revenue from nonprogram food requirements [7 CFR 210.14(f)]?	
714	Did the SFA generate at least as great a share of total revenue from nonprogram foods as nonprogram foods contributed to total food costs?	711
715	If the SFA's calculation showed that the proportion of nonprogram food cost was greater than the proportion of nonprogram food revenues, did the SFA sufficiently increase its nonprogram food prices to ensure compliance with the Federal requirements?	
	Indirect Costs	
716	Were indirect costs charged to the SFA's nonprofit school food service account?	

** If three or more (3+) Resource Management areas receive risk indicators, a comprehensive resource management review is required.*

Total Resource Management Risk Level:

SY16-17 RM Indicator Tool

Risk Indicator
Maintenance of the Nonprofit School Food Service Account
Did the SFA have a separate financial account designated for the nonprofit school food service?
Did the SFA conduct a year-end review of total revenues and expenses to determine the school food service's nonprofit status?
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?
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?
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?
Did the SFA have internal control procedures to ensure that only allowable costs were charged to the nonprofit school food service account ?
Risk Level
Paid Lunch Equity
Did the SFA charge the weighted minimum average paid lunch price at all sites or use the USDA Paid Lunch Equity Tool to evaluate the need to raise its paid lunch prices?
Did the SFA use non-Federal funds to support its paid lunch prices?
Did the SFA have a State agency exemption to the Paid Lunch Equity requirement during the resource management review period/previous school year?
Did the SFA increase its paid lunch prices at the level required by the <i>USDA Paid Lunch Equity</i> tool or comparable mechanism?
Risk Level
Revenue from Nonprogram Foods
Did the SFA sell nonprogram foods including, but not limited to, a la carte foods (e.g., milk; 2nd entrees; Smart Snacks), catering (e.g., foods/beverages for school board meetings; foods for outside entities and programs), and/or adult meals (e.g., meals for teachers, parents, etc.)?
Risk Level
Indirect Costs
Were indirect costs charged to the SFA's nonprofit school food service account?
Risk Level
<i>If a risk flag is raised in any of the four Resource Management review areas, a comprehensive review of that review area must take place. If the SFA does not provide the completed Resource Management portion of the Off-site Assessment Tool to the State agency at least four weeks prior to the on-site administrative review or the state agency conducting the review does not complete the Resource Management Risk Indicator Tool at least four weeks prior to the on-site review, the state agency must conduct comprehensive reviews of each of the four Resource Management review areas as part of the SFA's administrative review.</i>
Comment Box: