



Net Cash Resources Worksheet

School Food Authority (SFA): _____ CTD#: _____

Date: _____

Net Cash Resources = Current Assets* - Current Liabilities*

Current Assets (Total Nonprofit Food Service Revenues)	
Current Liabilities (Total Nonprofit Food Service Expenses)	
Net Cash Resources	

Average Monthly Expenditures = Current Liabilities divided by total number of Operating Months

Three Months' Average Expenditures = Average Monthly Expenditures multiplied by 3

Current Liabilities	
Number of Operating Months*	
Average Monthly Expenditures	
Three Months' Average Expenditures	

Net Cash Resources = Net Cash Resources - Three Months' Average Expenditures

Net Cash Resources	
Three Months' Average Expenditures	
Excess Net Cash Resources	

If the Excess Net Cash Resources box reflects a positive amount, please fill out and submit the attached spending plan detailing how this excess amount will be reduced. If the Excess Net Cash Resources box reflects a negative amount, all excess cash has been eliminated and no further action is required.

Signature of SFA Authorized Signer

Date

Signature of Authorized School Nutrition Programs Representative

Date

***Current Assets:** all monies received by or accruing to the nonprofit school food service account. Including but not limited to meal payments, earnings on investments, other local revenues, and Federal cash reimbursements.

***Current Liabilities:** total expenses incurred in the operation or improvement of the nonprofit food service program. Including but not limited to salaries, benefits, food costs, professional services, cleaning, maintenance, repairs, equipment purchases, and indirect costs.

***Operating Months** is equal to the number of months spent operating the National School Lunch Program (NSLP) and/or School Breakfast Program (SBP) to date. For example, if it is March and the first month of operation for your food service program was August, the number of operating months would be 8.



Spending Plan for Excess Cash

School Food Authority: _____

CTD#: _____ Date: _____

Net Cash Resources	
Three Months' Average Expenditures	
Excess Net Cash Resources	

Description of detailed allowable expenditure(s):

Description of Activity	Unit(s)	Estimated Cost	Time Frame
Total			

Please provide a short narrative of how the above expenses are benefiting the School Nutrition Program(s).

Please complete the Capital Expenditure Pre-Approval Request form for any expenditure with a per unit acquisition cost of \$5,000 or more.

2 CFR 200.439 requires SFAs to obtain prior approval from the state agency for equipment purchases of \$5,000 or more. For purposes of this Federal prior approval requirement, the OMB guidance and Department of Agriculture (USDA) regulations define as "equipment" any item of non-expendable personal property with a useful life of a year or longer and an acquisition cost which equals or exceeds the Federal per-unit capitalization threshold of \$5,000

Signature of SFA Authorized Signer

Date

Signature of Authorized School Nutrition Programs Representative

Date



Capital Expenditure Pre-Approval Request Form

School Food Authority (SFA): _____ CTD#: _____

Date: _____

Description of the anticipated capital expenditure

All Capital Expenditures must comply with 2 CFR 200 and USDA Program regulations (7 CFR Part 210, Part 215, Part 220 and other federally funded programs), guidance, and instructions.

Total costs of the capital expenditure, including any acquisition costs

Acquisition cost is the cost of the asset including the cost to put it in place. For example, the net invoice price of the equipment, including the cost of any modifications, attachments, accessories, or auxiliary apparatus necessary to make it usable for the purpose for which it is acquired.

Please read and check the box next to each statement

I certify that the above referenced capital expenditure is necessary and reasonable for proper and efficient performance and administration of the National School Lunch and Breakfast Programs

I certify that the above referenced capital expenditure is allocable to the Federal award.

A cost is allocable to a cost objective if the goods or services involved are chargeable or assignable to that Federal award or cost objective in accordance with relative benefits received.

I certify that the above referenced capital expenditure is accorded consistent treatment.

A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purposes in like circumstances has been allocated as an indirect cost.

I certify that the above referenced capital expenditure is not included as a cost or used to meet cost sharing or matching requirements of any other Federal award.

A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purposes in like circumstances has been allocated as an indirect cost.

I certify that the above referenced capital expenditure is the net of all applicable credits.

Signature of Authorized Signer

Date

Signature of Authorized School Nutrition Programs Representative

Date