



Office of P-20 Education Policy
Child Nutrition Program Administration
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**INSTRUCTIONS FOR COMPLETING THE CASH ANALYSIS FOR NON PUBLIC
SCHOOLS and CHARTER SCHOOLS**

The Cash Analysis must be completed in the Child Nutrition Management System (CNMS). Navigate to your SFA Annual Information page, select the 2023-2024 school year and then select the Analysis of Cash Resources - Form SA-603-F link.

Report all revenues and expenses for the non-profit food service account for July 1, 2023, through June 30, 2024. This includes Summer Food Service Program (SFSP) operations.

Refer to your SFAs Balance Sheet and Profit & Loss (P&L) Statement to complete the Cash Analysis. This data must be reported on an accrual basis. Under this method, revenue is accounted for when it is earned. Likewise, expenses for goods and services are recorded, or accrued, before any cash is paid out for them. For example, June 2024 reimbursements must be accounted for because reimbursements for meals served in June 2024 were earned during the 23-24 reporting period, even if payments were received after June 30, 2024.

Supporting documentation may be requested as part of the review of the Cash Analysis.

Line 1 Opening balance as of July 1, 2023

Your July 1st opening balance will automatically be carried forward from the June 30th closing balance of the previously submitted Cash Analysis.

Line 1a Prior Year Adjustment

This should include any revenues or expenses that were not accounted for in the 2022-2023 Cash Analysis filing.

Line 1a Prior Year Adjustment Description

Describe what this revenue(s) and/or expense(s) is.

Line 1b Adjusted Beginning Cash Resources

Automatically calculates.

REVENUES

Line 2a Sale of Reimbursable Meals

Enter the total amount of money received from the sale of paid lunches and/or breakfasts.

Line 2b Non-Program Revenues

Enter the total money received from the sale of nonprogram foods (adult meals, second meals, ala carte items, catering, etc.)

Line 2c Total Annual Federal Reimbursements (includes NSLP, SBP, ASP, FFVP, SFSP and SMP)

Automatically calculated from the Child Nutrition Management System (CNMS) payment information. This includes reimbursements that were earned from July 1 through June 30 for all SED Child Nutrition programs the SFA operates. The SFAs P&L must align with these amounts.

Line 2d Total Annual State Reimbursement (includes NSLP, SBP, ASP, FFVP, SFSP and SMP)

Automatically calculated from the previous year's claim information. This includes reimbursements that were earned from July 1 through June 30 for all programs the SFA operates. The SFAs P&L must align with these amounts.

Line 2e Amount of General Fund Transfer

This would be the amount of funds transferred to the non-profit food service account to cover a negative balance as of June 30, 2024.

Line 2f Interest Earned

Enter the amount received for interest earned on the non-profit food service account. PLEASE NOTE – per Fiscal Guidelines for Federal and State grants, local agencies must return interest earned on cash advances from federally funded grants. Nonprofit organizations may retain up to \$250 per year for administrative expenses. Interest exceeding the \$250 must be returned to the federal government.

Line 2g Miscellaneous Revenue

Enter any other revenue earned to the non-profit food service account not included above.

Line 2g Miscellaneous Revenue Description (specify)

Provide a description of the source (donations, grants, etc.)

Line 2h Total Year Revenue

Automatically calculates.

DIRECT EXPENDITURES

Line 3a Program Food Expenditures

This should reflect all program food costs **incurred** during the reporting period July 1 through June 30. This includes processing costs (costs normally incurred when donated foods are sent to be processed into another form. Example: 1,000 lbs. of ground beef is sent by the school district to a selected meat packer to be processed into patties for \$0.24/lb. 1,000 lbs. x \$0.24 = \$240.00 processing costs).

Line 3b Nonprogram Food Expenditures

If applicable, enter the amount of costs incurred for purchasing non-program food.

Line 3c Salaries

Enter the salaries paid for employees **directly** involved in the operation of the food service such as Food Service Directors, Cooks, Site Supervisors and Food Service Workers (full- or part-time). These amounts must be based on signed and documented payroll records.

Line 3d Fringe Benefits

Enter associated fringe benefits paid for those employees reported on Line 3c. If this amount is already included with salaries in line 3c, enter "0".

A Fringe Benefit is a form of additional compensation provided to an employee beyond their regular salary or wages such as health insurance, retirement plans, paid time off, and other benefits that enhance the overall compensation package. Social security, Medicare, federal and/or local taxes are part of salaries and not fringe benefits. These are not considered indirect costs.

Line 3e Equipment

Enter the total amount spent on equipment purchases.

Reminder: SFAs who purchase equipment using the [pre-approved equipment purchase list](#) are required to maintain an Equipment Purchase Attestation on file. All other equipment purchases must be approved by SED prior to purchase by submitting the Equipment/Capital Expenditure Pre-Approval Request Form.

Line 3f Materials & Supplies

Enter the amount spent on materials and supplies. (Utensils, napkins, small wares, etc.). If you utilize a Food Service Management (FSMC), materials and supplies are often included with your contract. If this is the case, expenses for materials and supplies would not be allowable.

Line 3g Utilities

ONLY enter an amount on this line if (1.) your kitchen is separately metered, and (2.) the invoice includes only kitchen/serving area. If your kitchen is not separately metered this will be part of your indirect costs. See Line 3i below for indirect cost calculation.

Line 3h Other Expenses

Enter the amount of each additional expense not listed in Lines 3a - 3g. If there are more than three additional "other expenses", you may combine the totals.

Line 3h Other Expenses Description

Enter the description of each additional expense not listed in Lines 3a - 3g. If there are more than three additional "other expenses", you **must** include a detailed breakdown of each expense and the amount of each individual expense in the description box. Show the total.

Line 3i Indirect Costs

For the July 1, 2023 through June 30, 2024 reporting period, non-public schools are allowed to charge a 10% de minimis expense towards indirect costs. **If you are charging indirect costs and using the 10% de minimis, check the box and calculate the allowable indirect costs using the calculator provided through the Cash Analysis link.** You must use the [Indirect Cost Calculator](#). Click the Indirect Cost Calculator link in Line 3i of the Cash Analysis to access this.

CLOSING BALANCE

Line 4 Closing Balance

Automatically calculated but is not displayed until the Cash Analysis is submitted. Once the amount is calculated it should reconcile to your SFAs balance sheet's cash balance as of June 30, 2024. If this amount does not reconcile to cash (or cash plus accounts receivable) on your balance sheet, you need to determine where the difference lies and make adjustments.

Line 5 Inventory

Enter the total inventory remaining at the end of the school year (e.g., food, USDA surplus foods, and materials/supplies).

Line 6a Total Number of Operating Months

System generated based on programs operating dates across all child nutrition programs approved in CNMS.

Hit the Insert Button

The following information is system generated. SFAs do not need to complete.

Line 6a Six Month Average Operating Cost

Automatically calculated. This is not displayed until the cash analysis is submitted.

Line 7a Excess Balance

Automatically Calculated (Closing Balance less Inventory – Six months average operating cost). If the amount is negative, the SFA does not have excess funds. SFAs that have six months or more excess net cash resources at the end of the 2023-2024 reporting period, must submit an excess fund balance plan to SED. SFAs will receive a system generated e-mail that includes the amount of excess funds and process for submitting a plan.