



THE STATE EDUCATION DEPARTMENT / THE UNIVERSITY OF THE STATE OF NEW YORK / ALBANY, NY 12234

Office of P-20 Education Policy  
Child Nutrition Program Administration  
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### **Cash Analysis Instructions for RCCIs and Jails**

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-F1 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.

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#### **REVENUE**

##### **Line 1a Total Annual Reimbursements (accrued)**

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 1b Miscellaneous Revenue**

Enter any revenue other than reimbursements that have accrued to non-profit food service account.

##### **Line 1c Miscellaneous Revenue Description (specify)**

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

##### **Line 2 Total Revenue**

Automatically calculates.

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## **DIRECT EXPENDITURES**

### **Line 3 Allowable Food Purchases for Breakfast and Lunch**

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 4 Labor and Fringe Benefit Costs for Breakfast and Lunch**

Enter the amount 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. This includes fringe benefits.

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 5a Other Direct Expenditures**

Enter additional expense(s) not listed in Lines 3 or 4 above.

### **Line 5b Other Direct Expenditures Description (specify)**

Enter a short description of the expense(s). If there is more than one source, break each one down.

### **Line 6 Total Cost for Breakfast and Lunch (Lines 3+4+5)**

Amount automatically calculates.

### **Line 7 Closing Balance (Line 2 – 6)**

Amount automatically calculates.

**Hit the Insert Button**

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

**Line 8a      Total Number of Operating Months**

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

**Line 8b      Six Month Average Operating Costs (Line 6/Line 8a) \* 6**

Amount automatically calculates.

**Line 8c      Excess Funds Balance**

The system will calculate net cash resources. If the amount is negative, then your 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.