



Office of P-20 Education Policy
Child Nutrition Program Administration
19 Washington Avenue, Room 375 EBA, Albany, NY 12234
Phone: (518) 473-8781 Fax: (518) 473-0018

Plan for Reducing the Excess Fund Balance of the Nonprofit Food Service Account Form Instructions

Submit the completed form to: CNAudit@nysed.gov.

- 1. School Food Authority (SFA) Name:** Record the name of the SFA in the designated space.
- 2. SFA LEA Code:** Record the 12-digit code assigned to the SFA in the designated space.
- 3. SFA Contact Name/Title:** Record the SFA's Contact Name and Title in the designated space
- 4. Plan Beginning Date:** Record the date the SFA anticipates implementing its excess fund balance plan.
Completion Date: Record the date the SFA anticipates resolving its excess fund balance. This date should be no later than June 30th of the current school year.
Extension Date Justification: If applicable, provide a detailed explanation to justify a completion date later than June 30th of the current year. Please note, a request for a later Completion Date does not indicate approval of such request. SED will evaluate its reasonableness and may contact your SFA for additional information prior to making an approval.
 - Allowing net cash resources to build up in the non-profit food service account for an extended period to save for future projects is unallowable. Therefore, a completion date later than June 30 must be approved by SED.
 - Unused SFSP reimbursements may be used to pay allowable costs of the NSLP/SBP or used the following summer to improve the meal service or improve Program management.
- 5. Use the spending plan chart as follows:**
 - Provide an itemized list of allowable expenditures in each category used to reduce the excess cash resources – for example, expenses used to improve the quality of meals or the purchase – “purchasing fresh fruits and vegetables from local vendor”: replacement of food service equipment – “upgrading convection oven in high school”.
 - Do not use general descriptions – such as equipment – state type of equipment: convection oven, dishwasher, etc.
- 6. Have the SFA's authorized representative sign and date the form in the designated space.**



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1. SFA Name:
2. SFA LEA Code:
3. SFA Contact Name/Title:
4. Excess Fund Balance Spend Down Plan Beginning Date: Completion Date:
Extension Justification:

5. List Expenses by Category

- a. Meal & Meal Quality Improvement – Offer a wider variety of fresh local fruits and vegetables; offer entrée items that may otherwise be cost-prohibited like higher quality cuts of meat.

Item(s)	Estimated Cost

- b. Staffing – Hire additional food service staff to expand menu offerings and do more scratch cooking; increase staff wages.

Position(s)	Estimated Cost

- c. Staff Training & Professional Development – Offer training for your management-level staff; provide additional training and professional development for staff as it relates to improving the food service program to meet professional standards requirements.

Training(s)	Estimated Cost

- d. Service & Atmosphere – Invest in merchandising and marketing materials like digital signage to promote menus; upgrade the hardware of your POS system; redesign and purchase new serving lines that keep food hotter or colder; and/or dining tables and chairs.

Item(s)	Estimated Cost

- e. Nutrition Education – Start a school garden; have cooking demonstrations to highlight menu items.

Item(s)	Estimated Cost

- f. Equipment – Replace small equipment and small wares; replace big kitchen equipment and upgrade for efficiency, for example purchasing a combi oven; increase storage capacity by adding refrigerator/freezer units; invest in reusable trays; buy a salad bar or refrigerated buffet table; purchase equipment to offer alternative and innovative meal deliver models like Breakfast in the Classroom or Grab & Go Breakfast.

Item(s)	Estimated Cost

Total Estimated Costs	
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(Signature of SFA Authorized Representative)

(Date)

(FOR SED OFFICIAL USE ONLY)

- APPROVED
- DENIED

 Signature, Title Date

SED Comments