



**TOM TORLAKSON**  
State Superintendent  
of Public Instruction

# Cafeteria Funds

## California School Nutrition Association Chapter Meetings 2016

California Department of Education  
Resource Management Unit



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# Resource Management Unit

The RMU was established in November 2014 to provide SFAs and NSD staff with:

- **Policy guidance** on the federally restricted nonprofit school food service account; and
- **Assistance to ensure compliance** with the School Nutrition Program requirements.



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# Old and New Administrative Review

- In 2015–16 the Resource Management portion of the SNP AR was comprised of six review areas
- In 2016–17 the Resource Management portion of SNP AR is comprised of four review areas



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# Review Areas

Nonprofit  
School Food  
Service  
Account

Paid Lunch  
Equity (PLE)

Nonprogram  
Foods

Indirect  
Costs



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# Nonprofit School Food Service (SFS) Account

- Time and Effort Documentation
- Transfers and Loans
- Capital Expenditures
- Bad Debt
- Travel
- Allowability of Costs
- Net Cash Resources





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# Nonprofit SFS Account: Documentation

- Year-end statement of revenues and expenses
- General Ledger
- Other documentation showing revenues and expenditures to/from nonprofit food service account:
  - Purchase orders, receipts or invoices for the SY review month
- Net Cash Resources Calculation



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# Nonprofit SFS Account: Documentation

- Time Accounting Documentation (Labor Distribution Report):
  - List of Single Cost Objective employees and duty statements/job descriptions
  - List of Multiple Cost Objective employees and duty statements/job descriptions
  - Each employee's time accounting documentation (semiannual certifications, PARs or equivalent documentation)



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# Time and Effort Documentation

Periodic (semiannual) certification

**Single cost objective** employees must maintain certifications that:

- Are prepared at least semiannually
- Certify the employee works solely on that program/cost objective during the covered period
- Are signed and dated by the employee or supervisor after the work has been performed





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# Time and Effort Documentation

## Personnel Activity Report

- Reflects an after-the-fact distribution of the actual activity of each employee working on a **multiple cost objective (not budgeted hours)**
- Accounts for the **total activity for which** each employee is compensated
- Is prepared at least monthly and coincides with one or more pay periods
- Is signed and dated by the employee after the work has been performed

Title 2, *Code of Federal Regulations* (2 *CFR*), Section 200.430(i)  
*CSAM*, Procedure 905



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# Equivalent Documentation

- No single document (PAR)
- Timesheets for all cost objectives
- Job title for all positions
- Job description for all positions
- Job description must contain only allowable activities (for SNP)

# Acceptable Sample Personnel Activity Report (PAR)

[ ] School District

☐ School Site

### TIME ACCOUNTING FOR MULTI - FUNDED PERSONNEL

<b>Employee Name:</b>			<b>Title:</b>	<b>Employee ID:</b>	<b>Department:</b>	<b>Month:</b>	<b>Year:</b>																											
<b>Food Service Activities</b>			<b>Daily Attendance</b>																															
<b>Program</b>	<b>Resource</b>	<b>Activities for (month/yr)</b>	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	Total Hours
SNP	5310	Cooking lunch meals		4.0						4.0													4.0											12.0
SNP	5310	Operating POS during lunch							1.5													1.5			1.5									4.5
CACFP	5320	Serving dinner meals			0.5																										0.5		0.5	1.5
SNP	5310	Serving lunch meals								2.0	2.0					2.0	2.0							2.0	2.0					2.0				14.0
SNP-catering	5311	Serve at Superintendent weekly meeting	0.5					0.5							0.5							0.5							0.5					2.5
																																		0.0
																																		0.0
																																		0.0
																																		0.0
																																		0.0
<b>Non-Food Service Activities</b>																																		
General	10000	General District Maintenance		2.0				2.0				3.0			2.0				8.0					4.0				3.0					24.0	
General	0000	Fixing electrical System				3.0						2.0																					5.0	
Title I	3185	Computer Lab	2.0																											4.0			6.0	
ASES	6010	Tutor Students									2.0											2.0									2.0			6.0
																																		0.0
																																		0.0
																																		0.0
																																		0.0
																																		0.0
<b>Leave Usage</b>																																		
	Vacation																	7.0															7.0	
	Sick Leave																																	0.0
	TOTAL		**	**	**			**	**	**	**	**			**	**	**	**	*			**	**	**	**	**			**	**				

[illegible]

I hereby certify that the above information is a true and correct representation of the actual time spent by me in support and compliance of the aforesaid.

EMPLOYEE SIGNATURE					DATE		SUPERVISOR NAME (Print)			SUPERVISOR SIGNATURE			DATE	

\_\_\_\_\_

**For Supervisors**

<b>Directions:</b>		
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Complete for each pay period.

Enter the Resource Code in the Resource Code column. You may include locally defined codes.

Enter one activity per row, under the Activity column.

Time must be entered in 1/2 minute(s) increments.

Program Name	Resource Code	Program Totals	Program % of Time Worked	Leaves Max. Per Program
SNP	5310	30.50	40%	2.83
CACFP	5320	1.50	2%	0.14
SNP-catering	5311	2.50	3%	0.23
General	0000	29.00	38%	2.63
Title I	3185	6.00	8%	0.56
ASES	6010	6.00	8%	0.56
<b>TOTAL</b>		<b>75.50</b>	<b>100%</b>	<b>7.05</b>

# Unacceptable PAR

## UNIFIED SCHOOL DISTRICT Time sheet for Multi-Funded Categorical Personnel 2014-2015

Employee Name: XXX Smith	Position: Playground Supervisor/Child Nutrition Asst.
Employee ID: 811	Period Covered: October 2014

This individual is budgeted in the following programs:

Program	FTE	Program Budget Code
Playground Supervisor	0.0563	01-0035-0-2910-00-1110-1000-062-023-000
Child Nutrition Program	0.1875	61-5310-0-2210-00-0000-3700-062-000-000

### Monthly Activity

Program & Activities			1	2	3	6	7	8	9	10	13	14	15	16	17	20	21	22	23	24	27	28	29	30	31
General Fund			.0563	.0563	.0563	.0563	.0563	.0563	.0563	.0563	.0563	.0563	.0563	.0563	.0563	.0563	.0563	.0563	.0563	.0563	.0563	.0563	.0563	.0563	.0563
Nutrition			.1875	.1875	.1875	.1875	.1875	.1875	.1875	.1875	.1875	.1875	.1875	.1875	.1875	.1875	.1875	.1875	.1875	.1875	.1875	.1875	.1875	.1875	.1875

Certification: I certify that the information recorded on this report is true and correct to the best of my knowledge.

Signature of Employee: \_\_\_\_\_

Date: \_\_\_\_\_

Signature of Supervisor: \_\_\_\_\_

Date: 7-11-16

# Unacceptable PAR

## UNIFIED SCHOOL DISTRICT Time sheet for Multi-Funded Categorical Personnel

1

2014-2015

Employee Name: S. S.	Position: Playground Supervisor/Child Nutrition Asst.
Employee ID: 811	Period Covered: October 2014

1

This individual is budgeted in the following programs:

Program	FTE	Program Budget Code
Playground Supervisor	0.0563	01-0035-0-2910-00-1110-1000-062-023-000
Child Nutrition Program	0.1875	61-5310-0-2210-00-0000-3700-062-000-000

3

### Monthly Activity

Program & Activities	1	2	3	6	7	8	9	10	13	14	15	16	17	20	21	22	23	24	27	28	29	30	31
General Fund	.0563	.0563	.0563	.0563	.0563	.0563	.0563	.0563	.0563	.0563	.0563	.0563	.0563	.0563	.0563	.0563	.0563	.0563	.0563	.0563	.0563	.0563	.0563
Nutrition	.1875	.1875	.1875	.1875	.1875	.1875	.1875	.1875	.1875	.1875	.1875	.1875	.1875	.1875	.1875	.1875	.1875	.1875	.1875	.1875	.1875	.1875	.1875

Certification: I certify that the information recorded on this report is true and correct to the best of my knowledge.

Signature of Employee: \_\_\_\_\_

Signature of Supervisor: \_\_\_\_\_

Date: \_\_\_\_\_

Date: 7-11-16





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# Bad Debt

- USDA FNS Policy Memoranda:
  - SP 46-2016: Unpaid Meal Charges: Local Meal Charge Policies
  - SP 47-2016: Unpaid Meal Charges: Clarification on Collection of Delinquent Meal Payments
- SNP 06-2015 (issued in May 2015)
- ListServ (released on August 15, 2016)



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# Excess Net Cash Resources (NCR)

- What is an NCR?
- How do the SFAs ensure compliance with the NCR limitation?
- Budget Agreement
- Spending Plan





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# Nonprogram Foods

- What are nonprogram foods?
  - USDA Policy Memorandum SP 20-2016
  - Reference period





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# Indirect Costs

- Unaudited Actuals Indirect Cost Rate Worksheet (Form ICR) and Exhibit A
- CDE Indirect Cost Rates

For more information visit School Fiscal Services Division Web page:

<http://www.cde.ca.gov/Fg/ac/ic/>

Or contact:

[sacsinfo@cde.ca.gov](mailto:sacsinfo@cde.ca.gov)





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# Questions



**RMU Contact Information:**  
**[snpcafefundquestions@cde.ca.gov](mailto:snpcafefundquestions@cde.ca.gov)**