

Resource Management Comprehensive Review

Organizational Tool

School Year 2026-27

Name of school food authority (SFA): _____

Based on the answers provided in the Off-site Assessment (700 series of questions relating to Resource Management), the SFA indicated above has flagged for a Resource Management Comprehensive Review in one or more of the areas below.

- Maintenance of the Nonprofit School Food Service Account (NSFSA)
- Revenue from Nonprogram Foods
- Paid Lunch Equity
- Indirect Cost

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How to Use this Tool

This form identifies the applicable supporting documentation that must be uploaded to the Compliance Module as a Review Attachment by _____ or that **must** be available for the Onsite Review.

- Answer the Resource Management Comprehensive Review Questions in the CNP Online System for the flagged areas of the Comprehensive Review by _____.

The list below shows how the four areas are indicated in the Off-site Assessment section of the Compliance Module in the Connecticut Online Application and Claiming System for Child Nutrition Programs (CNP System).

- RMCR - Nonprofit School Food Srvs Acct
 - RMCR - Paid Lunch Equity
 - RMCR - Revenue from Nonprogram Foods
 - RMCR - Indirect Costs
- Answer only the flagged areas that appear with blue lettering.
- Gather the documents for the Resource Management Comprehensive Review for the indicated year.

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Part 1 – Maintenance of Nonprofit School Food Service Account (NSFSA)

Allowable Costs

- **Have available for onsite review:** The school year (SY) 2025-26 detailed general ledger or comparable document of expenses.

Equipment Purchases

- During SY 2025-26, did the SFA purchase any equipment with a purchase price of \$5,000 or more?

☐ No

☐ Yes: list equipment purchased: _____

If Yes, was the equipment included on the CSDE's [Capital Expenditure Approved List for School Food Authority Equipment Purchases](#) or did the SFA otherwise secure prior approval from the state agency before purchasing the equipment? (Refer to [USDA Memo SP 39-2016, CACFP 11-2016, and SFSP 13-2016: State Agency Prior Approval Process for SFA Equipment Purchases.](#))

☐ No: **Upload as REVIEW ATTACHMENT and have available for onsite review:** A copy of the invoice for the equipment purchased.

☐ Yes

- Did the SFA receive a USDA equipment grant award within the past three years?

☐ No

☐ Yes: **Upload as a Review Attachment and have available for onsite review:** A copy of the invoice for the equipment purchased.

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Part 2 – Non-Program Food Revenues and Costs

Refer to "[Nonprogram Foods](#)" in the "Allowable Expenditures" section of CSDE's Financial Management for School Nutrition Programs webpage.

Catering/School Events

- Did the SFA provide food and/or beverages for internal school departments, officials, events, meetings, etc.
 - ☐ No
 - ☐ Yes: **Upload as a REVIEW ATTACHMENT and have available for onsite review:** Invoices from the SFA from at least one event or meeting the SFA provided within the school. Include documentation that the invoice was paid in full to the nonprofit school food service account.
- Did the SFA provide food and/or beverages for internal school departments, officials, events, meetings, etc.
 - ☐ No
 - ☐ Yes: **Upload as a REVIEW ATTACHMENT and have available for onsite review:** Invoices from the SFA for food/beverages the SFA provided to external organizations. Include documentation that the invoice was paid in full to the nonprofit school food service account.

Adult Meals

- **Upload as REVIEW ATTACHMENT and have available for onsite review:** A completed [Nonprogram Pricing Worksheet for Adult Meals](#)

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Assessing Compliance with Nonprogram Foods Revenue/Cost Ratio

- Did the SFA assess its compliance with the Nonprogram Foods requirements under 7 CFR 210.14(f)? (Refer to [USDA Memo SP 20-2016: Nonprofit School Food Service Account Nonprogram Food Revenue Requirements](#).)
 - ☐ No
 - ☐ Yes: Indicate the process used by the SFA to calculate its compliance (select one):
 - ☐ **USDA Nonprogram Food Revenue Tool:** Upload as a Review Attachment the completed [USDA Nonprogram Food Revenue Tool](#) and supporting documentation.
 - ☐ **5-day Reference Period:** Upload as a Review Attachment all documentation (i.e., invoices, sales reports, etc.) that were used to determine revenue from nonprogram foods for the five-day reference period. (Refer to [USDA Memo SP 20-2016: Nonprofit School Food Service Account Nonprogram Food Revenue Requirements](#)). Contact Lead Reviewer if five-day Reference Period will be used.
 - ☐ **Other:** For example, SFA sells a limited number of nonprogram foods with an identifiable per-serving cost. Please describe: _____
Upload as a REVIEW ATTACHMENT: [Pricing Worksheet for A La Carte Sales in School Nutrition Programs](#).
 - ☐ None of the above.

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Part 3 – Paid Lunch Equity (PLE)

- Did the SFA have a positive or zero balance in the NSFSA based on the current USDA PLE exception dates?
 - ☐ No
 - ☐ Yes: **Upload the balance sheet or comparable documentation** that details the SFA's balance in its NSFSA as of the current USDA PLE exception date: June 30, 2025. (Refer to [Operational Memorandum No. 08-26: Paid Lunch Equity Guidance for School Year 2026-27.](#))
- Did the SFA assess its compliance with the PLE requirements under 7 CFR 210.14(e) during the Resource Management review period by completing the USDA PLE Tool or a comparable substitute?
 - ☐ No
 - ☐ Yes: Upload the SFA's completed PLE Tool or alternate documentation for the previous school year and all applicable documents.

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Part 4 – Indirect Cost

- **Upload as REVIEW ATTACHMENT and have available for onsite review:** Indirect Cost Rate Agreement.
- **Have available for onsite review:** Prior year's retroactive billing.
- **Have available for onsite review:** Supporting documents for indirect cost billing.

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1. mail: U.S. Department of Agriculture
Office of the Assistant Secretary for Civil Rights
1400 Independence Avenue, SW
Washington, D.C. 20250-9410; or
2. fax: (833) 256-1665 or (202) 690-7442; or
3. email: program.intake@usda.gov

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