



SDE ACCOUNTING FUNCTIONS

LAKECIA LOVE, M. ED
June 22, 2020

AGENDA

Virtual Training
Webinars
with
PowerPoint
Presentations



General Information CNP Directory, Organizational Chart, Food & Nutrition Resource List, Technical Assistance Request Form, Job Tasks Timeline Calendar, Free & Reduced Application Information, Accessing Materials	Robbie Scott, Education Specialist ALSDE, Child Nutrition Program
SDE Accounting Functions Setting Meal Prices, PLE, Reimbursement Rates, Severe Need, Safety Net, Cost Centers	LaKecia Love, Education Specialist ALSDE, Food Distribution
Meal Accountability Counting & Claiming, POS Systems, School Review Forms - Breakfast, Lunch, Snack	Devin Williamson, Nutritionist ALSDE, Child Nutrition Program
Meal Pattern Reimbursable Meals/Afterschool Snacks/Fundraisers/Smart Snacks	Chad Langston, Senior Nutritionist ALSDE, Child Nutrition Program
Food Production Food Buying Guide, CN Labels, Standardized Recipes, Menu Planner	Sharon Allison, Education Specialist ALSDE, Child Nutrition Program
Production Records/Record Keeping	Devin Williamson, Nutritionist ALSDE, Child Nutrition Program
HACCP	LaKecia Love, Education Specialist ALSDE, Child Nutrition Program
Memos, Civil Rights, Bid Laws	Robbie Scott, Education Specialist ALSDE, Child Nutrition Program
Professional Standards Training Requirements, CNP Director Qualifications	LaKecia Love, Education Specialist ALSDE, Child Nutrition Program
CNP Online Application Schedule A Revisions, Updating Information, Annual Agreement	Chad Langston, Senior Nutritionist ALSDE, Child Nutrition Program
User Accounts, Site Data, Plate Cost, Openings and Closings	Sharon Allison, Education Specialist ALSDE, Child Nutrition Program
Wellness	Julie Autrey, Education Specialist ALSDE, Child Nutrition Program
Human Resources	Julie Autrey, Education Specialist ALSDE, Child Nutrition Program
Summer Programs	Kim Ruggles, Education Specialist ALSDE, CACFP Section
Financial Management	Debbie Harris, Auditor ALSDE, Child Nutrition Program
Procurement	Joel Evans, Auditor ALSDE, Child Nutrition Program
Food Distribution/Statewide Procurement	Brantley Tucker Surplus Commodity Administrator ALSDE, Child Nutrition Program
Equipment Review	June Barrett, Program Coordinator ALSDE, Child Nutrition Program

Click on the link below to access the recorded training:

<https://alsde.webex.com/alsde/lr.php?RCID=1af89cfa3ed24d6d956088486d06a16f>

Setting Meal Prices

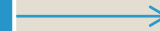
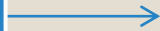
Determine the menu items: specific ingredients for each item or recipe.

Determine the cost for each item as purchased and the cost for each recipe on the menu

Determine the cost per portion of each recipe/item.

Item cost as purchased \div Unit of measure = cost per unit of measure

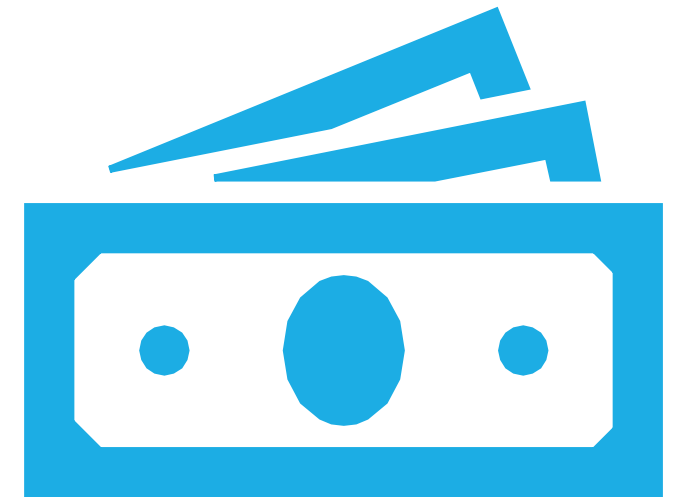
Cost per unit of measure \div amount per recipe = cost of ingredient per recipe.



Setting Meal Prices

- Cost of ingredient per recipe + all ingredients = cost of recipe.
- Cost of recipe ÷ Number of servings yielded by recipe = cost per serving
- Cost per serving of all menu items totaled = cost per meal.

MAKE SURE YOU INCLUDE EVERYTHING OFFERED AS PART OF THE REIMBURSABLE MEAL.



Breakfast Example:

Milk	\$.22
Juice	\$.11
Pears (c)	\$.25
Cereal	\$.39 (.20)
Toast	<u>\$.09</u>
<u>Total:</u>	\$1.06



Recipe Example



**Recipe: Ham & Cheese Sandwich, with mayo and mustard
2 oz. ham, 1 oz. cheese, 1 each PC-Mustard & Mayo**

Ham 4/2.5 lbs is \$27.39

\$0.34/2 oz. Serving

Cheese 4/5 lbs is \$47.86

\$0.15/1 oz. Serving

Bread 10/24 count is \$21.25

\$0.18/2 Slices

Mustard 200/5.5 g is \$6.09

\$0.03/pc

Mayo 200/12 g is \$17.05

\$0.09/pc

Total "Recipe" cost is \$0.79

Non-Program Food Cost:

The cost of food that is used for meals or A La Carte sales that are not part of a reimbursable meal.



Non-Program Food Cost

You will need to know what time frame you are going to look at.
Ensure that ALL amounts are for the same time frame.

Avg. B'fast plate cost (X) total # B'fast served = total B'fast food cost

Avg. lunch plate cost (X) total # lunch served = total lunch food
cost

Avg. snack cost (x) total # snacks served = total snack food cost

Total B'fast food cost + total lunch food cost + total snack food cost
= Total program food cost

Total Food cost – total program food cost =
Non-program food cost

Total Food Cost Defined:

Food items purchased.

- Include all food items.
- Need to include Milk, Bread and Produce.
- Need to include Snacks.
- Don't include any other expenses such as disposable plates, utensils, chemicals, etc.

**Total Non-
Food Cost
Defined**

- **Labor dollars**
- **Chemicals**
- **Small wares**
- **Paper/disposables**
- **Indirect expenses**

Excel Plate Cost Calculation

Data you will need to complete the form:

- 1. Total food cost for the facility or district.**
- 2. Total Non-food cost for the facility or district.**
- 3. Total A La Carte Sales.**
- 4. Total number of reimbursable (claimed) Breakfast, Lunch and snacks served.**

PAID LUNCH EQUITY PROVISION SY 20-21

- To ensure that sufficient funds are provided to the nonprofit food service account for paid lunches.
- For SFAs to provide the same level of support for lunches served to students who are not eligible for free or reduced-price lunches.

Why is this Provision important?

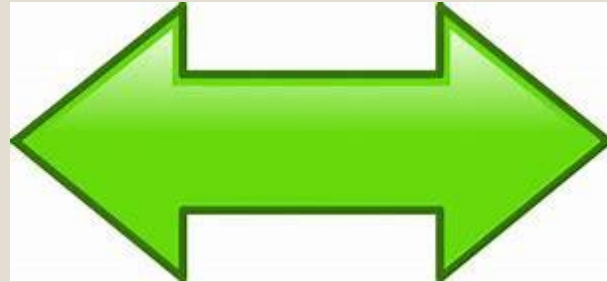
- **Average prices charged for paid lunches are less than the cost of producing those lunches and these federal funds intended for free and reduced-price lunches are used to help support the difference between the paid lunch costs and what the school receives for it.**
- ***Requires annual evaluation of paid lunch prices**

Paid Lunch Equity SY 20-21

School food authorities (SFAs) calculate weighted average for paid lunches and compare to the difference between free and paid reimbursement rates.

**Weighted
Average Price**

\$2.35



**Reimbursement
Rates**

Free	\$3.41
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Paid	- .32
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\$3.09

Paid Lunch Equity SY 2020-2021

- If SFA's average paid lunch price is **less than \$3.09**, revenue must be increased by 2% plus 2.68%= (4.68%)



Paid Lunch Equity SY 20-21

- In any year, the new average price may:
 1. Be rounded down to the nearest 5 cents.
 2. Be limited to maximum required increase of 10 cents.

SFAS may increase their average paid meal prices more than required amount.

- A “credit” will be carried forward to the next school year for any amount of increase over required amount.
- If paid student lunch price is adjusted, the following paid lunch prices must also be adjusted: school employee, adult visitor, and child visitor.
- Ex. If SFA raises paid lunch prices to \$2.45:
$$\$2.45 + \$0.39 + \$0.2375 = \$3.0775 = \$3.08$$
- If an SFA is Safety Net:
$$\$2.45 + \$0.41 + \$0.2375 = \$3.0975 = \$3.10$$

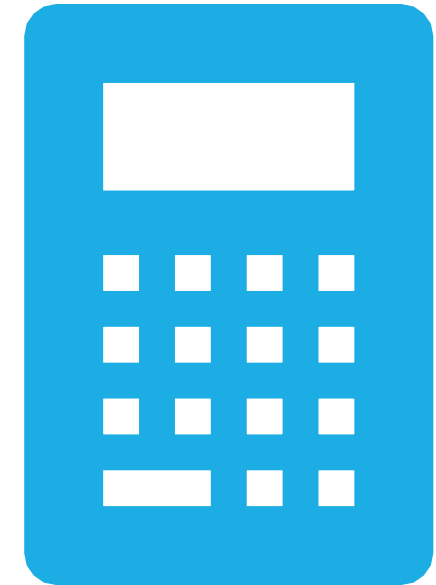
Paid Lunch Equity SY 2020-21 Adult pricing for Non-pricing or CEP

Example: Calculation For Non-pricing or CEP school districts

$$\text{\$3.41} + \text{\$.2375} = \text{\$3.6475} = \underline{\text{\$3.65}}$$

If the SFA is Safety Net

$$\text{\$3.43} + \text{\$.2375} = \text{\$3.6675} = \underline{\text{\$3.67}}$$



Non-Federal Funding Sources

- Any contribution that is for the direct support of paid lunches can be used as revenue
- Allowable Non-Federal Funding Sources
 1. Non-Federal Per-lunch reimbursements for paid lunches provided by state or local governments.
 2. Funds provided by organizations: PTO/PTA or community groups to support paid lunches.
 3. Direct payments made from school districts funds to support the lunch service.
 4. Any portion of state revenue matching funds that exceed the minimum requirement provided for paid lunches.

The SY 2020-21 PLE Tool consists of 8 tabs:

Hyperlinks are also placed throughout the tool to navigate to the different tabs. Only the tabs for the method selected to meet the PLE requirement have to be completed.

- Tab 1: [Instructions](#)
- Tab 2: [Annual Unrounded Requirement Finder](#)
- Tab 3: [SY 2020-21 Price Calculator](#)
- Tab 4: [SY 2020-21 Non-Federal Calculator](#)
- Tab 5: [SY 2020-21 Split Calculator](#)
- Tab 6: [SY 2020-21 REPORT](#)
- Tab 7: [SY 19-20 Price Calculator](#)
- Tab 8: [SY 10-11 Price Calculator](#)
- Tab 9: [PLE Guidance](#)

* The tabs (SY 19-20 and SY 10-11 Price Calculators) are for use as needed

Cells shaded this color designate data entry cells. The SFA must enter the applicable data in these cells for the tool to calculate requirements

Only complete the tabs for the method used for meeting the requirement (raising prices, contributing non-Federal sources, or the split calculator).

SFAs need the following data to calculate the Weighted Average Price for SY 2020-21:

- 1.) SY 2019-20 Weighted Average Price
- 2.) SY 2010-11 Weighted Average Price, if the SY 2019-20 Weighted Average Price is unknown
- 3.) All student paid lunch prices for October 2019
- 4.) Number of paid lunches served associated with each student paid lunch price in October 2019

SFAs that opted to contribute non-Federal sources for SY 2020-21 need:

- 1.) SY 2010-11 Weighted Average Price, as needed
- 2.) SY 2019-20 Weighted Average Price (if different from SY 2010-11 Weighted Average Price)
- 3.) Total number of student paid lunches served in SY 2018-19
- 4.) The total dollar amount of non-Federal contributions through SY 2019-20

SY 2020-21 WEIGHTED AVERAGE PAID LUNCH PRICE CALCULATION

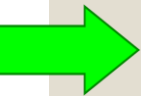
These instructions are for SFAs increasing their weighted average prices to meet the SY 2020-21 paid lunch price requirement

Tab 2: Unrounded Requirement Finder

Step 1	
Enter the SY 2019-20 Unrounded Price Requirement in the box below	SY 2020-21 Weighted Average Price Requirement
<i>This is found in Section 1: Box A of the SY 2019-20 REPORT from the SY 2019-20 tool or below (Price 2)</i>	Requirement price to the nearest cent
	\$ -
<p>Note: Above prices are based on adjusting SY 2019-20 price requirement by the 2% rate increase plus the Consumer Price Index (2.94%)</p>	



Complete if you do NOT know your SY 2019-20 Unrounded Price Requirement		
Annual Unrounded Requirement Finder		
Enter the SY 2010-11 Weighted Average Price below		
<i>** The weighted average price for SY 2010-11 is the weighted average of all paid lunch prices charged in the SFA</i>		
SY 2010-11 Weighted Average Price	Unrounded Price Requirements	
	Price 1: SY 2018-19 Requirement price to the nearest cent	Price 2: SY 2019-20 Requirement price to the nearest cent
	\$ -	\$ -
SY 17-18	\$ -	
SY 16-17	\$ -	
SY 15-16	\$ -	
SY 14-15	\$ -	
SY 13-14	\$ -	
SY 12-13	\$ -	
SY 11-12	\$ -	
<p>If you do not know your SY2010-2011 Weighted Average Price CLICK HERE</p>		
<p>Note: The SY 2019-20 requirement is based on price increase requirements from SY 2011-12 through SY 2018-19.</p>		
<p>Use the links below to go to the next step:</p>		
<p>Click here to go to SY 2020-21 Price Calculator</p>		
<p>Click here to go to SY 2020-21 Non-Federal Source Calculator</p>		
<p>Click here to go to SY 2020-21 Split Calculator</p>		
<p>Go to Instructions</p>		



Tab 8: October 2010 Paid Lunch Price

SY 2010-2011 Weighted Average Price Calculator				
Enter current prices and number of lunches sold at each price using October 2010 data.				
	Monthly # of Paid Lunches	Paid Lunch Price	Monthly Revenue	SY 2010-11 Weighted Average Price
1.	4,000	\$ 2.00	\$ 8,000.00	
2.	1,600	\$ 2.25	\$ 3,600.00	
3.			\$ -	
4.			\$ -	
5.			\$ -	
6.			\$ -	
7.			\$ -	
8.			\$ -	
9.			\$ -	
10.			\$ -	
TOTAL	5,600		\$ 11,600.00	\$ 2.07 is the SY2010-2011 weighted average price

Tab 2: Unrounded Requirement Finder

Step 1

Enter the SY 2019-20 Unrounded Price Requirement in the box below	SY 2020-21 Weighted Average Price Requirement
<i>This is found in Section 1: Box A of the SY 2019-20 REPORT from the SY 2019-20 tool or below (Price 2)</i>	Requirement price to the nearest cent
2.80	\$ 2.90
<i>Note: Above prices are based on adjusting SY 2019-20 price requirement by the 2% rate increase plus the Consumer Price Index (2.94%)</i>	

Complete if you do NOT know your SY 2019-20 Unrounded Price Requirement

Annual Unrounded Requirement Finder

Enter the **SY 2010-11** Weighted Average Price below

**** The weighted average price for SY 2010-11 is the weighted average of all paid lunch prices charged in the SFA**

SY 2010-11 Weighted Average Price	Unrounded Price Requirements	
	Price 1: SY 2018-19 Requirement price to the nearest cent	Price 2: SY 2019-20 Requirement price to the nearest cent
\$ 2.07	\$ 2.90	\$ 3.00
SY 17-18	\$ 2.78	
SY 16-17	\$ 2.66	
SY 15-16	\$ 2.53	
SY 14-15	\$ 2.43	
SY 13-14	\$ 2.33	
SY 12-13	\$ 2.22	
SY 11-12	\$ 2.13	

If you do not know your SY2010-2011 Weighted Average Price
[CLICK HERE](#)

Note: The SY 2019-20 requirement is based on price increase requirements from SY 2011-12 through SY 2018-19.

Tab 3: SY 19-20 Price Calculator-Price Increase

SY 2020-21 Price Adjustment Calculator

[Go to Instructions](#)

SY 2020-21 Weighted Average Price Requirement

Requirement price to the nearest cent	Optional price requirement ROUNDED DOWN to nearest 5 cent
\$ 2.17	\$ 2.15

Note: Above prices are based on adjusting SY 2019-20 price requirement by the 2% rate increase plus the Consumer Price Index (2.94%)



Total Price Increase for SY 2020-21	
\$	0.06

Required price increase for SY 2020-21 (with 10 cent cap)	
\$	2.15



Remaining increase carried forward to SY 2021-22	
\$	-

Remaining credit carried forward to SY 2021-22	
\$	-



SY 2019-20 Weighted Average Price Calculator

Enter the paid prices and number of paid lunches sold at each price for **October 2019**.

	Monthly # of Paid Lunches	Paid Lunch Price	Monthly Revenue	SY 2019-20 Weighted Average Price
1.	3,000	\$ 1.90	\$ 5,700.00	
2.	3,500	\$ 2.25	\$ 7,875.00	
3.			\$ -	
4.			\$ -	
5.			\$ -	
6.			\$ -	
7.			\$ -	
8.			\$ -	
9.			\$ -	
10.			\$ -	
TOTAL	6,500		\$ 13,575.00	\$ 2.09

Note: SY 2019-20 Weighted Average Price equal to or above the target price of **\$3.09** are compliant for SY 2020-21. **\$3.09** is the difference between the Free and Paid reimbursement rates for SY 2019-20.



PAID LUNCH EQUITY EXEMPTION FORM 2020

Agreement Number: _____

LEA: _____

SFAs having a positive or zero balance in their non-profit school foodservice account as of December 31, 2019 are exempt from PLE pricing requirements for SY 20-21 **ONLY**.

Complete if you wish to be exempt from paid lunch equity pricing requirements for SY 20-21.

Child Nutrition Program Total Months Operating Balance: _____

Child Nutrition Program Operating Balance as of December 31, 2019: _____

Child Nutrition Program Operating Balance as of September 30, 2019: _____

CNP Director Signature: _____ Date: _____

CSFO Signature: _____ Date: _____

Superintendent Signature: _____ Date: _____

Approved: _____ Date: _____

Not Approved: _____ Date: _____

Paid Lunch Equity Exemption SY 20-21

- **SFAs can request an exemption from the paid lunch equity requirement if the SFA:**
 - 1. SFAs with a positive or zero balance in their nonprofit school food service account, as of Dec. 31. 2019.
 - 2. Please note: SFAs with a negative balance in their nonprofit school food service account are required to follow the PLE requirements to establish their paid lunch meal prices.

Reporting Paid Lunch Prices

- **SFAs must report to the SA the most frequently charged paid meal price for:**
 - **Elementary**
 - **Middle**
 - **High**
- **State agencies submit SFA data to FNS**



**CHILD NUTRITION PROGRAMS
2019-2020
FEDERAL CASH REIMBURSEMENT RATE COMPARISON**

7/1/2019 – 6/30/2020

NATIONAL SCHOOL LUNCH PROGRAM	Less than 60% Qualify Free/ Reduced	Less than 60% F/R + 7 cents	60% or more Qualify Free/ Reduced (*Safety Net)	60% or more F/R + 7 cents
Paying Child	0.32	0.39	0.34	0.41
Reduced Child	3.01	3.08	3.03	3.10
Free	3.41	3.48	3.43	3.50
<i>*Safety Net provides an additional two cents (\$.02) in Section 4 Safety Net reimbursement to systems that serve 60% free-reduced price lunches during the second preceding fiscal year.</i>				
SCHOOL BREAKFAST PROGRAM	Non-Severe Need	**Severe Need (Maximum)		
Paying Child	0.31	0.31		
Reduced Child	1.54	1.90		
Free	1.84	2.20		
<i>**Severe Need rates for the School Breakfast Program to systems that serve 40% free-reduced price breakfasts during the second preceding fiscal year.</i>				
AFTERSCHOOL SNACK				
Paying Child	0.08			
Reduced Child	0.47			
Free	0.94			
SPECIAL MILK PROGRAM	All Milk	Paid Milk	Free Milk	
Pricing programs without free option	0.2150	N/A	N/A	
Pricing programs with free option	N/A	0.2150	Average cost per ½ Pint of Milk	
Non-pricing programs	0.2150	N/A	N/A	
VALUE OF USDA DONATED COMMODITIES GUARANTEED AMOUNT:				
	2009-2010	0.1950 (Actual)		
	2010-2011	0.2025 (Actual)		
	2011-2012	0.2225 (Actual)		
	2012-2013	0.2275 (Actual)		
	2013-2014	0.2325 (Actual) + .04 to meet 12% provision		
	2014-2015	0.2475 (Actual)		
	2015-2016	0.2375 (Actual)		
	2016-2017	0.2300 (Actual)		
	2017-2018	0.2325 (Actual)		
	2018-2019	0.2350 (Actual)		
	2019-2020	Not released as of August 2, 2019		

Severe Need/Safety Net/Area Eligible Snack

Severe Need:

1. 40% of lunches served must be categorized as free or reduced meals.
2. The approval is based on lunches served from two years ago.
3. Provides more reimbursement money for Breakfast.
4. It is school specific, not based on district statistics.
5. Maximum of \$0.35 (SY 2019) per breakfast sold for free & reduced eligible only.

Safety Net:

1. 60% of lunches served must be categorized as free or reduced meals.
2. The approval is based on lunches served from two years ago.
3. Provides more reimbursement money for lunch (\$0.02/lunch meal).
4. Based on District wide statistics.
5. Additional \$0.02 per lunch sold for free, reduced and paid eligible.

After School Snack Program (Area Eligible):

1. Must have 50% of enrolled students categorized to receive free or reduced meals.
2. The approval is based on the October claim submitted by the school.
3. Area eligible schools may provide snacks at no charge to students.
4. It is school specific or attendance area specific, not based on district statistics.
5. Reimbursement is claimed at the free rate.

Cost Centers



Each school in a district has a cost center number.



The cost center number identifies the financial resources associated with each school within that district.



A cost center consists of a separate principal and separate financial statements of expenditures and revenues.

USDA Nondiscrimination Statement

In accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its Agencies, offices, and employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, sex, disability, age, or reprisal or retaliation for prior civil rights activity in any program or activity conducted or funded by USDA.

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To file a program complaint of discrimination, complete the [USDA Program Discrimination Complaint Form](#), (AD-3027) found online at: http://www.ascr.usda.gov/complaint_filing_cust.html, and at any USDA office, or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter to USDA by:

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

