Completing Exhibit C: Food Service Financial Information

Nebraska Department of Education - Nutrition Services

Exhibit C: Food Service Financial Information

- Complete using **current school year** financial information
  - **July 1 through December 31**
- Use the fillable text boxes to explain revenues, expenses, or unique circumstances
- Provide accurate and detailed information whenever possible

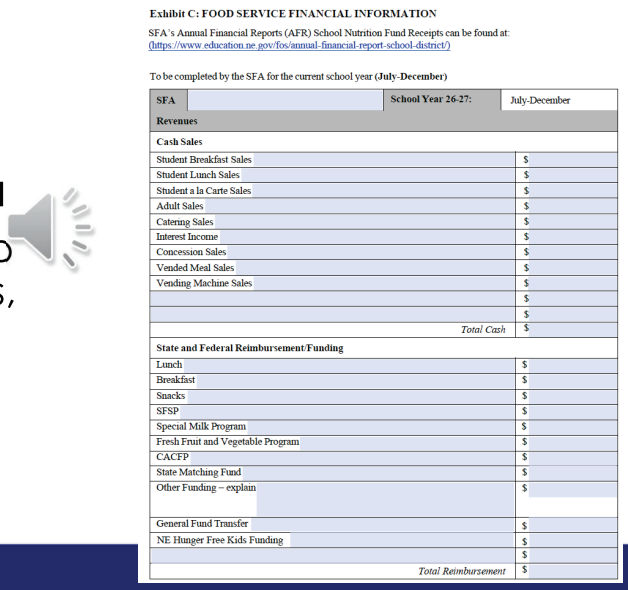


Exhibit C: FOOD SERVICE FINANCIAL INFORMATION

SFA's Annual Financial Reports (AFR) School Nutrition Fund Receipts can be found at: (https://www.education.ne.gov/fos/annual-financial-report-school-district/)

To be completed by the SFA for the current school year **(July-December)**

SFA		School Year 26-27:	July-December
Revenues			
Cash Sales			
Student Breakfast Sales	$		
Student Lunch Sales	$		
Student a la Carte Sales	$		
Adult Sales	$		
Catering Sales	$		
Interest Income	$		
Concession Sales	$		
Vended Meal Sales	$		
Vending Machine Sales	$		
	$		
	$		
Total Cash	$		
State and Federal Reimbursement/Funding			
Lunch	$		
Breakfast	$		
Snacks	$		
SFSP	$		
Special Milk Program	$		
Fresh Fruit and Vegetable Program	$		
CACFP	$		
State Matching Fund	$		
Other Funding – explain	$		
General Fund Transfer	$		
NE Hunger Free Kids Funding	$		
	$		
Total Reimbursement	$		

SFA Information

Exhibit C: FOOD SERVICE FINANCIAL INFORMATION

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(https://www.education.ne.gov/fos/annual-financial-report-school-district/)

To be completed by the SFA for the current school year **(July-December)**

SFA	Nebraska Public School	School Year 26-27:	July-December

Revenue from Cash Sales

- Information can often be obtained from Point of Service (POS) sales reports
- Include revenue received from:
  - Paid student breakfast and lunches, a la carte sales, and adult meals
  - Vended meal sales to schools/organizations
  - Catering, interest, concession, and vending machines

Revenues	
Cash Sales	
Student Breakfast Sales	$ 13,000.25
Student Lunch Sales	$ 86,000.00
Student a la Carte Sales	$ 17,036.00
Adult Sales	$ 5,032.00
Catering Sales	$ 1,000.00
Interest Income	$ 3,000.00
Concession Sales	$
Vended Meal Sales	$ 6,000.00
Vending Machine Sales	$ 2,345.00
	$
	$
Total Cash	$ 133,413.25

Revenue from State and Federal Reimbursement/Funding

- Obtain reimbursement amounts for applicable programs from **CNP claims for reimbursement**
- Report payment received to cover the cost of reduced-price meals under the **NE Hunger Free Kids Funding**
- Explain any **General Fund transfers** in the text box provided

State and Federal Reimbursement/Funding	
Lunch	$ 225,800.00
Breakfast	$ 44,000.00
Snacks	$ 12,000.00
SFSP	$ 5,500.00
Special Milk Program	$
Fresh Fruit and Vegetable Program	$ 2,000.00
CACFP	$
State Matching Fund	$
Other Funding – explain	$
General Fund Transfer Subsidy to Lunch Account	$ 5,450.50
NE Hunger Free Kids Funding	$ 10,398.00
	$
Total Reimbursement	$ 305,148.50

Expenses-Food Costs

- Applicable if SFA was previously self-operated

Expenses	
Food Costs	
Gross Food Costs	$ 125,548.00
Food Delivery Costs	$ 556.98
Total Food Costs	$ 126,104.98

Expenses-Indirect Cost

- Complete only if indirect costs are charged to the Non-Profit School Food Service Account.

Indirect Costs	
Indirect Costs (if applied to the School Meals Program)	$ 10,298.78
Indirect Cost Rate: 14.908 %	
Source: NDE Non-Restricted	
Total Indirect Costs	$ 10,298.78

Expenses-Labor

- Report any SFA labor costs paid from the Non-Profit School Food Service Account
  - Include bookkeepers, point of service cashiers, delivery drivers, etc.
  - If previously self-operated, include all food service personnel

Labor	
District SALARIED EMPLOYEES: Full-time Employees ____ Part-time Employees 1 (Completed by the SFA)	
Gross Salaries	$ 5,447.00
Retirement	$ 345.00
Fringe Benefits	$ 215.00
Payroll Tax	$
Worker's Comp	$
District HOURLY EMPLOYEES: Full-time Employees ____ Part-time Employees 2 (Completed by the SFA)	
Gross Salaries	$ 11,025.00
Fringe Benefits	$ 800.00
Payroll Taxes	$
Worker's Comp	$
Total Labor	$ 17,832.00

Expenses-FSMC Contract Expenses

- Amount paid to current FSMC July1-December 31

FSMC Contract Expenses	
Total Payments to FSMC	$ 380,067.83
Total FSMC Contract Expenses	$ 380,067.83

Expenses-SFA Direct Expenses

- Purchases made from Non-Profit Food Service Account July-December
- Obtain information from vendor paid list
- Specify equipment purchased, repairs, and additional info in the fillable text boxes

SFA Direct Expenses	
Paper & Disposables	$
Training and Professional Memberships	$
Contracted Labor - specify	$
Auto Expenses related to food delivery	$ 1,800.00
Telephone	$
Office Supplies/Postage	$ 1,000.00
Bank Deposit Services	$
Uniforms & Laundry	$
Security Background Checks	$ 2,000.00
Marketing/Décor/Advertising/Promotion/Menu	$
Cleaning Supplies	$
Non-Expendable Equipment - specify purchased 2 dishwashers-high school and middle school	$ 36,000.00
Expendable Equipment - specify	$
Equipment Repair - specify new condenser on walk-in freezer high school	$ 5,000.00
Delivery & Freight/Non-food	$
Employee Travel	$
Point of Service Software license fees- specify	$ 1,200.00
Health Department Licenses/fees	$
Miscellaneous – specify	$
Total SFA Direct Expenses	$ 48,300.00

Completing Exhibit C

- Review for completeness and accuracy
- Enter the name of the person completing the exhibit

School District Employee Responsible for submission of this budget data
Name: Dr. Harper Smith

Required Attachments

- Save attachments as PDFs behind Exhibit C
- Check Boxes certifying submission

Exhibit C: FOOD SERVICE FINANCIAL INFORMATION

Attach and certify by checking the boxes below, the following items have been submitted.

☑ 1. SFA's Budget Statement and Certification of Tax for the School Nutrition Fund for 25-26 and 26-27.

☑ 2. SFA's Vendor paid list for purchases paid from the Non-Profit School Food Service account for the previous school year (July 1 through June 30). Vendor paid list should **NOT** include student lunch account information. Please black out student names if you are not able to remove.

School Nutrition Fund

- Budget Statement and Certification of Tax for:
  - Previous school year
  - Current school year

BUDGET STATEMENT AND CERTIFICATION OF TAX County-District #

Line No.	SCHOOL NUTRITION FUND	Object/ Source Number	ACTUAL 9-1-202X to 8-31-202X (Column 1)	ACTUAL/ESTIMATED 9-1-202X to 8-31-202X (Column 2)	ADOPTED 9-1-202X to 8-31-202X (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Salaries	100's			
3	Employee Benefits	200's			
4	Purchased Services	300 / 400			
5	Supplies & Materials (Excluding Food)	610		6,540.00	10,000.00
6	Food	630	823,840.00	668,589.00	1,415,289.00
7	Capital Outlay (New & Replacement)	731, 733, 739	72,282.00	14,832.00	35,000.00
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		896,122.00	689,961.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				1,460,289.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				1,460,289.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		267,909.00	379,292.00	506,789.00
18	Investments, 9-1				
19	Total Beginning Balance		267,909.00	379,292.00	506,789.00
20	LOCAL SOURCES				
21	Interest	1510			
22	Sale of Lunches/Milk	1610-1650	65,304.00	204,087.00	250,000.00
23					
24	STATE SOURCES				
25	State Reimbursement	3150		3,355.00	3,500.00
26					
27	FEDERAL SOURCES				
28	Federal Reimbursement	4210 / 4211	942,201.00	610,016.00	700,000.00
29					
30	NON-REVENUE SOURCES				
31	Transfers from General Fund	5200			
32					
33	TOTAL RESOURCES AVAILABLE		1,275,414.00	1,196,750.00	1,460,289.00
34	Less: Disbursements & Transfers		896,122.00	689,961.00	
35	BALANCE FORWARD		379,292.00	506,789.00	

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 33 must agree with TOTAL REQUIREMENTS on line 15 in the Adopted Column.

School Nutrition Fund

SFA Vendor Paid List

- Purchases paid from the Non-Profit School Food Service Account for the previous School Year
  - July 1-June 30
  - No Student Names-Black out if necessary

Vendor Totals Report by Fund Page: 1
07/01/20XX-06/30/20XX User ID:
Beginning Date 07/01/20XX ; Ending Date 06/30/20XX ; Fund Number 06;
Vendor ID 8 Records Selected

Fund: 06 School Nutritional Services

Vendor Name	Total
AMAZON.COM	87.17
FIRST CLASS PLUMBING AND HEATING	242.50
GENERAL PARTS, LLC	674.15
HOBART SERVICE	1,493.63
ABC FOOD SERVICE COMPANY	665,226.42
MADSEN ELECTRIC	217.54
TECHMASTERS	2,669.00
WESTLAKE ACE HARDWARE	1.74
Vendors Listed: 8	Total: 670,612.15

Final Steps for Exhibit C Submission

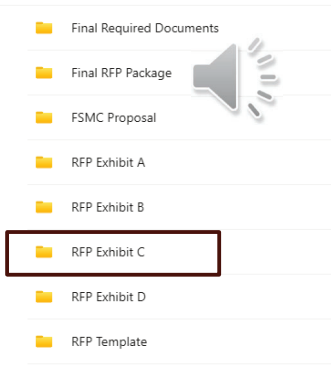
- Complete the RFP Document Checklist for Exhibit C

Exhibit C: Food Service Financial Information

- ☐ Food Service Financial Information for current School Year **(July-Dec)**
- ☐ Insert the Budget Statement and Certification of Tax for the School Nutrition Fund (SY 25-26 and 26-27)
- ☐ Insert a PDF copy of SFA vendor paid list for purchases paid from the Non-profit food service account for previous school year (**no student names**-*black out if necessary*)

Final Steps for Exhibit C Submission

- Save to your SFA's SharePoint site in the Exhibit C folder by January 15th



In accordance with federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, this institution is prohibited from discriminating on the basis of race, color, national origin, sex (including gender identity and sexual orientation), disability, age, or reprisal or retaliation for prior civil rights activity.

Program information may be made available in languages other than English. Persons with disabilities who require alternative means of communication to obtain program information (e.g., Braille, large print, audiotape, American Sign Language), should contact the responsible state or local agency that administers the program or USDA's TARGET Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800) 877-8339.

To file a program discrimination complaint, a Complainant should complete a Form AD-3027, USDA Program Discrimination Complaint Form which can be obtained online at: https://www.usda.gov/sites/default/files/documents/ad-3027.pdf, from any USDA office, by calling (866) 632-9992, or by writing a letter addressed to USDA. The letter must contain the complainant's name, address, telephone number, and a written description of the alleged discriminatory action in sufficient detail to inform the Assistant Secretary for Civil Rights (ASCR) about the nature and date of an alleged civil rights violation. The completed AD-3027 form or letter must be submitted 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: (833) 256-1665 or (202) 690-7442; or
(3) Email: Program.Intake@usda.gov.



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