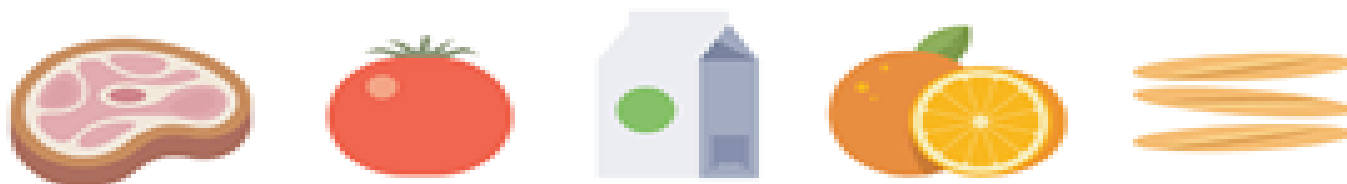




Refresh.



Refocus.

School Nutrition Programs
Back to School Conference



Webinar Housekeeping Items

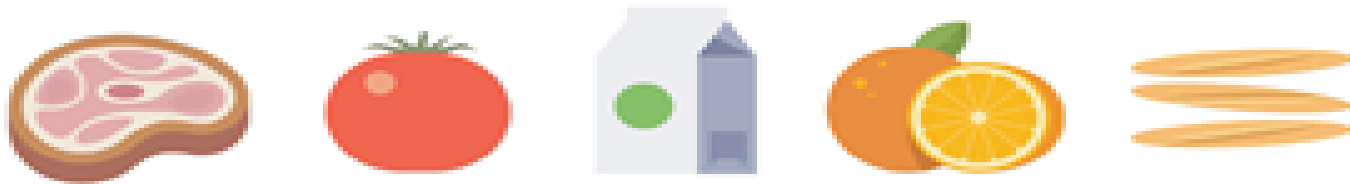
A 3D graphic consisting of a yellow rectangular block with a red banner wrapped around it. The banner has the word "PLEASE" in white, and the block has the word "NOTE" in black. Several small red and yellow triangles are scattered around the graphic, giving it a dynamic, popping appearance.

**PLEASE
NOTE**

- You are viewing in “Listen Only” mode
- This webinar is being recorded and will be posted on ISBE’s Nutrition website
- We will be releasing further guidance and plan additional webinars to answer more questions
- Please ask questions during the webinar. If your question(s) is not answered due to time, we will follow up with a response directly to your email.



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School Nutrition Programs
Back to School Conference

July 25-27, 2022



CHECK THIS OUT!

**SNP Back to
School
Conference
Webpage**



www.isbe.net/snpb2s



NUTRITION

SNP BACK TO SCHOOL CONFERENCE

ANNUAL CONFERENCE JULY 25-27, 2022

The Illinois State Board of Education Nutrition Department's annual School Nutrition Programs Back to School Conference will be virtual for School Year 2022-23. This year's theme is "Refresh. Refocus." The virtual conference features recorded trainings, exhibitors, fact sheets and live webinars set for July 25-27, 2022.



- Submit Questions for ISBE's SNP Back to School Conference
- Professional Development Tracking Form: Print and complete this form to document your training hours.

TUNE IN TO LIVE WEBINARS

Click to register for the webinars you would like to attend! Recordings of the webinars will be posted here.

- ISBE Update , 9-10:30 a.m. Monday, July 25, 2022
- Procurement , 1-2:30 p.m. Monday, July 25, 2022
- Meal Pattern and Planning , 9-10:30 a.m. Tuesday, July 26, 2022
- USDA Foods , 1-2:30 p.m. Tuesday, July 26, 2022
- Monitoring, Part 1 , 9-10:30 a.m. Wednesday, July 27, 2022
- Monitoring, Part 2 , 1-2:30 p.m. Wednesday, July 27, 2022
- Watch ON-DEMAND Trainings
 - Smart Snacks
 - PowerPoint Presentation
 - Professional Standards: Hiring Standards for SNP Directors
 - PowerPoint Presentation
 - Professional Standards: Required Training Hours and Resources
 - PowerPoint Presentation



SY 2022-23 RESOURCES

- Sample Letter to Parents Regarding SY 22-23 School Meals 
 - Spanish 

FACT SHEETS & TRAINING GUIDES

- The ABCs of Meal Counting 
- Food Distribution Program
 - Diversion to Processor 
 - DOD 
 - USDA Foods 
- Procurement
 - Code of Conduct 
 - Large/Formal Purchase Method: For FSMC/Vended Meals 
 - Large/Formal Purchase Method: For Food/Supplies/Equipment/Services 
 - Micro Purchase Method 
 - Procurement Procedure 
 - Purchasing Equipment 
 - Small Purchase Method 
 - Terminologies 
- Resource Management
 - Maintenance of the Non-Profit School Food Account 

Visit Our Exhibitors





DON'T FORGET

→ www.isbe.net/snpb2s

Track your
Conference
Hours


NUTRITION

SNP BACK TO SCHOOL CONFERENCE

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- Professional Development Tracking Form: Print and complete this form to document your training hours. 

Document the following:

- Date
- Topic
- Length (hours, minutes)
- Keep documentation




What is Monitoring?





Is this your year for a review?

On October 1, 2022, check the link below for a "Tentative List of SFAs to Receive a School Nutrition Program Review in School Year 2022-23."

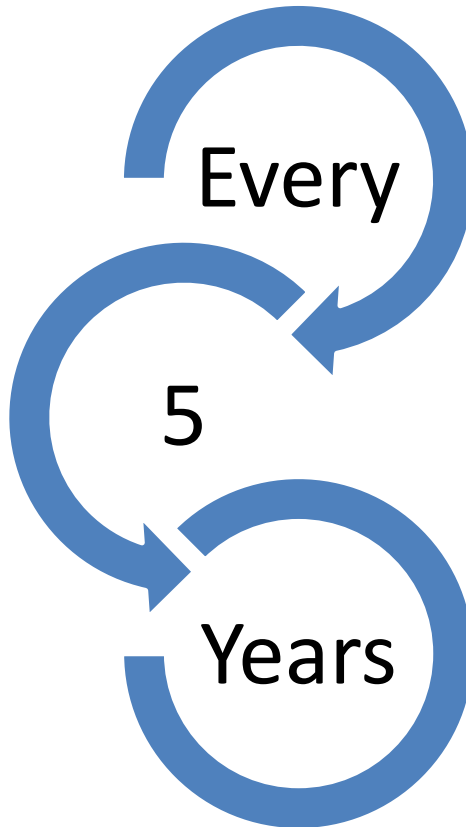


[https://www.isbe.net/
Pages/School-Nutrition-
Monitoring-and-
Review.aspx](https://www.isbe.net/Pages/School-Nutrition-Monitoring-and-Review.aspx)





How often are reviews?





Announcement Notice/Letter



Illinois State Board of Education

100 North First Street, Springfield, Illinois 62777-0001
www.isbe.net

Darren Reisberg
Chair of the Board

Dr. Carmen I. Ayala
State Superintendent of Education

November 03, 2021

Agreement No.
[REDACTED]

[REDACTED]
[REDACTED]
[REDACTED]

Dear Mrs. Gill:

Our records indicate you are eligible for a School Nutrition Programs Administrative Review. The Administrative Review contains two sub-reviews referred to as 1) Meal Compliance and Accountability Review and 2) Resource Management Review.

Meal Compliance and Accountability Review

The Meal Compliance and Accountability Review will be conducted on site. Your assigned monitor is Judy Foster. Judy Foster will contact you to schedule this review. To assist you in preparing for the review, please refer to the SNP Meal Compliance and Accountability Review checklist which can be found [here](#).

Resource Management Review

The Resource Management Review may be conducted on site or as a desk audit. The first step of the Resource Management Review is to complete the resource management risk assessment survey. Click [here for the survey](#). Your assigned monitor is Michael Gogerty. Once the survey results are processed, Michael Gogerty will contact you regarding the next step. Please complete the resource management risk assessment survey by December 3, 2021.

Thank you for your cooperation with the School Nutrition Programs Administrative Review process. If you have any questions, please contact Dean Held at dheld@isbe.net or 800/545-7892.

Sincerely,

[REDACTED]



School Nutrition Programs (SNP) Reviews

Administrative Review (AR)

* Comprised of two sub-reviews

1) Meal Compliance & Accountability Review (MCAR)

2) Resource Management Review (RM)

Procurement Review (PR)





Essentials of Resource Management





Illinois State Board of
Education

Nutrition Department

Resource Management Back to Basics

Mike Gogerty
Principal Consultant



School Nutrition Programs
Back to School Conference



Resource Management Team

- The Team
 - Leadership
 - Mark Haller, Nutrition Department Director
 - Dean Held, Nutrition Department Supervisor
 - Resource Management
 - Mike Gogerty, Principal Consultant
 - Toby Turek, Principal Consultant

Refresh.

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School Nutrition Programs
Back to School Conference



Resource Management Overview

- Areas of Resource Management
 - Maintenance of Nonprofit School Food Service Account
 - Paid Lunch Equity
 - Revenue From Nonprogram Foods
 - Indirect Cost

Expectations of Each Cycle

- Align with Administrative Review (AR) monitors
 - Staffing per region
- Send out survey request to determine risk
 - Initial request is in the announcement letter
 - Subsequent request come after AR monitor sets their review dates
- Schedule review whether on site or off site and request documentation.
- Conduct review and enter results in WINS with AR Monitor



Maintenance of Nonprofit School Food Service Account

Refresh.

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School Nutrition Programs
Back to School Conference

Maintenance of Nonprofit School Food Service Account

- Strong accounting sets the tone for the review.
 - Private vs. public districts
 - What goes into the Annual Financial Report/General Ledgers
 - Revenues and Expenses
- One of the major responsibilities in deciding to be a part of the Child Nutrition Programs is the management of the accounting.
 - Maximize Benefits to Students
 - Use account funds only for the program
 - Comply with Federal Regulations

Maintenance of Nonprofit School Food Service Account

- Revenues received by the nonprofit school food service are to be used **ONLY** for the operation of the food services program and its improvement.
 - Revenues include from student/parent and staff accounts, state and Federal reimbursements, and any interests accrued from overall account standing.
 - Revenues may be used for food, equipment, and personnel used to operate the meals program
 - Revenues cannot be used to purchase land or buildings or add to the existing property of a building without consent from the National USDA offices.



Maintenance of Nonprofit School Food Service Account

- Documentation Requested
 - Completed Annual Financial Report [(AFR) for public school districts]
 - General Ledger for Food Services (for public and nonpublic School Food Authorities)
 - 10% Sample of Invoices
 - Payroll



Maintenance of Nonprofit School Food Service Account

- The Annual Financial Report is used to look at the revenues and expenditures of the overall account.
- Net Cash Resources Requirements in 7 CFR 210.14
 - Not for profit vs. For Profit status
 - 3 months operating expenses
- Allowable Expenses
 - 10% Sampling of Invoices or 1 month

Revenues

68	FOOD SERVICE	1600	
69	Sales to Pupils - Lunch	1611	31,235
70	Sales to Pupils - Breakfast	1612	2,604
71	Sales to Pupils - A la Carte	1613	1,580
72	Sales to Pupils - Other (Describe & Itemize)	1614	
73	Sales to Adults	1620	1,562
74	Other Food Service (Describe & Itemize)	1690	
75	Total Food Service		36,981
146	State Free Lunch & Breakfast	3360	1,564
191	National School Lunch Program	4210	61,058
192	Special Milk Program	4215	
193	School Breakfast Program	4220	14,125
194	Summer Food Service Program	4225	
195	Child Adult Care Food Program	4226	
196	Fresh Fruits & Vegetables	4240	
197	Food Service - Other (Describe & Itemize)	4299	
198	Total Food Service		75,183



Expenses

1	Description (Enter Whole Dollars)			Funct #	(100)	(200)	(300)	(400)
2					Salaries	Employee Benefits	Purchased Services	Supplies & Materials
63	Food Services			2560	74,275	2,491	1,701	71,156
(400)		(500)	(600)	(700)	(800)	(900)		
Supplies & Materials		Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget	
71,156			4,485			154,108	166,400	

1	Description (Enter Whole Dollars)				Funct #	(100)	(200)
2						Salaries	Employee Benefits
268	Food Services				2560		11,994

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Maintenance of Nonprofit School Food Service Account

- Net Cash Resources or Excess Cash
 - 3 month's operating expenses
 - Operating Expenses / 9 (months in standard school year) / 3 = Nonprofit Threshold
 - Overage will require Spend Down Plan
- Capital Equipment Threshold
 - Purchase of Equipment over \$5,000
 - Pre-Approved List
- Invoices
 - Allowable purchases or not

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Approved Equipment List

Food Preparation Equipment

- Griddles
- Muffin Depositors
- Hot Plates
- Microwaves
- Food Slicers
- Toasters
- Induction Cookers
- Food Processors
- Food Blenders
- Food Cutters
- Hot Water Dispensers
- Refrigerated Prep Tables
- Countertop Mixers
- Steam Jacket Kettles
- Floor Mixers
- Food Processors
- Vertical Cutter Mixers
- Planetary Mixers
- Dough
Rounder/Dividers/Bun
Cutters
- Dough Rollers/Sheeters
- Fryers
- Work Tables
- Holding and Proofing
Cabinets
- Conveyor Systems
- Bag/Fill/Seal Systems
- Buffalo Chopper

Computers/Hardware & Software

- Cash Registers/Point-of-Sale
Equipment
- Software/programs for
management (i.e. Inventory,
Meal Counts, Application
Approval)

Dishwashers, Sinks, and Supplies

- Under Counter Dishwashers
- Conveyor Dishwashers
- Door Type Dishwashers
- Waste Disposal (i.e. Pulpers,
Compactors)
- Sinks
- Water Heater Boosters
- Dish Tables

Refrigeration Equipment

- Drop in Refrigerators
- Pass-thru Refrigerator
- Reach-in Refrigerators &
Freezers
- Walk-In Refrigerators &
Freezers
- Under Counter Refrigerators
& Freezers
- Worktop Refrigerators &
Freezers
- Refrigerated Buffet Tables
- Refrigerated Salad Bars
- Chest Freezers
- Sandwich/Salad Prep Tables
- Milk Coolers
- Blast Chillers
- Ice Machines
- Tumble Coolers
- Condiment Bar
- Sandwich Station
- Salad Bar
- Merchandiser



Approved Equipment List (Cont...)

Storage

- Racks
- Shelving

Transportation

- Cars, trucks, vans
- Forklifts
- Carts
- Food Transport Carrier

Temperature Monitoring

- Data Loggers
- Temperature Alarm Systems

Updated 9/2019

Ranges and Ovens

- Cooktops and Ranges
- Range/Oven Combo
- Convection Ovens
- Cook and Hold Ovens
- Deck Ovens
- Conveyor Ovens
- Reel Ovens
- Comb Ovens
- Broilers
- Tilting Skillets
- Tilting Kettles
- Kitchen Exhaust Systems
- Retractable Exhaust Systems
- Fire Suppression Systems
- Stove Top
- Ventilation Hoods
- Rotating Bakery Oven

Food Warmers

- Countertop Food Warmers
- Drawer Warmers
- Soup Kettles
- Drop-In Food Warmers
- Hot Cabinet

Service Equipment

- Service Line Tables
- Kiosks
- Sneeze Guards
- Reimbursable Meal Vending Machine
- Produce Packaging Machine
- Dispenser (beverage, cold cereal, hot cereal)

Steam Equipment

- Steam Tables
- Steam Table Serving Shelves
- Steamers
- Steam Jacketed Kettles

Dining Room

- Table
- Chairs

Maintenance of Nonprofit School Food Service Account

First Question to ask in regard to, if something will be allowable:

“Is this purchase necessary for the operation of the School Nutrition Program?”

Refresh



Refocu

chool Nutrition Pro

ck to School Cor

Collaboration • Community

Paid Lunch Equity



Paid Lunch Equity (PLE)

- Examples of when the PLE is NOT required
 - SFA is part of the Community Eligibility Provision (CEP)
 - SFA charges over the USDA Target rate
 - SFA looks to be over the Net Cash Resources threshold

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Paid Lunch Equity

- Section 205 of the Healthy, Hunger-Free Kids Act of 2010 requires SFA's participating in the NSLP to provide the same level of support for lunches served to students who are not eligible for free or reduced price lunches as they are for lunches served to students eligible for free lunches.
 - USDA does not want School Food Authorities subsidizing paid lunches with free student reimbursements.
 - USDA expects lunch prices to balance between free and paid students

National School Lunch Program

		Less Than 60%	Less Than 60% + 7 Cents**	60% or More*	60% or More* + 7 Cents**
	Paid	\$0.35	\$0.42	\$0.37	\$0.44
	Reduced-Price	\$3.26	\$3.33	\$3.28	\$3.35
	Free	\$3.66	\$3.73	\$3.68	\$3.75

The maximum price a sponsor can charge for a student reduced-price lunch is \$.40.

* The higher rate of reimbursement for lunch (60% or more) applies if 60% or more of the lunches served by an SFA during the second preceding school year were served free or at a reduced price.

Paid Lunch Equity

- USDA Target Price for Paid Student Lunches
 - Free reimbursement is \$3.73 and paid reimbursement is \$0.42.
 - Target rate has historically been free minus paid reimbursements
 - $\$3.73 - \$0.42 = \$3.31$ for 2022-23 Target *
 - Charging \$3.31 or higher will ensure you are not subsidizing (**Target rate for 2022-23 is set at \$3.31**)

Paid Lunch Equity

- Examples:
- Charging \$3.00 weighted average price for lunches
 - Adding in the \$0.42 from reimbursement, you receive \$3.42 per meal
 - Receiving \$3.73 for the free reimbursement.
- Charging the Target Price
 - Adding \$0.42 to the \$3.31 gives you \$3.73
 - Receiving \$3.73 for the free reimbursement

Paid lunch equity

- IF YOU ARE CHARGING AT OR ABOVE THE TARGET PRICE OR IN THE COMMUNITY ELIGIBILITY PROVISION (CEP) PROGRAM, NO TOOL NECESSARY
- The Paid Lunch Equity tool and Requirements
 - 2010-11 lunch Prices (If NEVER completed)
 - Review Year PLE Tool
 - Current Lunch Prices
- Your options
 - Raise Lunch
 - Contribute Non Federal funds
 - Apply for PLE Exemption



The Tool: 2010-11 Lunch Pricing

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
1,422	\$ 1.50	\$ 2,133.00	
1,100	\$ 1.75	\$ 1,925.00	
933	\$ 2.00	\$ 1,866.00	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
3,455		\$ 5,924.00	\$ 1.71 is the SY2010-2011 weighted average price

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The Tool: Unrounded Requirement Finder

Complete if you do NOT know your SY 2021-22
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 2020-21 Requirement price to the nearest cent	Price 2: SY 2021-22 Requirement price to the nearest cent
\$ 1.71	\$ 2.61	\$ 2.74

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The Tool: Unrounded Requirement Finder

Step 1	
Enter the SY 2021-22 Unrounded Price Requirement in the box below	SY 2022-23 Weighted Average Price Requirement
<i>This is found in Section 1: Box A of the SY 2021-22 REPORT from the SY 2021-22 tool or below (Price 2)</i>	Requirement price to the nearest cent
\$ 2.74	\$ 2.91
<p><i>Note: Above prices are based on adjusting SY 2021-22 price requirement by the 2% rate increase plus the Consumer Price Index (4.04%)</i></p>	



The Tool: SY 21-22 Report

- Report brings same number to the tool as 2010-11 as restarting.

A. SY 2021-22 Weighted Average Price Requirement*: <i>*This price will be entered into the SY 2022-23 tool to determine the SY 2022-23 weighted average price requirements</i>	\$2.74
B. Optional Price ROUNDED DOWN to nearest \$0.05 cents:	\$2.70

The Tool: Unrounded Requirement Finder

Step 1	
Enter the SY 2021-22 Unrounded Price Requirement in the box below	SY 2022-23 Weighted Average Price Requirement
<i>This is found in Section 1: Box A of the SY 2021-22 REPORT from the SY 2021-22 tool or below (Price 2)</i>	Requirement price to the nearest cent
\$ 2.74	\$ 2.91
<p><i>Note: Above prices are based on adjusting SY 2021-22 price requirement by the 2% rate increase plus the Consumer Price Index (4.04%)</i></p>	



Illinois State Board of Education

SY 2022-23 Weighted Average Price Requirement

Requirement price to the nearest cent	Optional price requirement ROUNDED DOWN to nearest 5 cent
\$ 2.91	\$ 2.90

Note: Above prices are based on adjusting SY 2021-22 price requirement by the 2% rate increase plus the Consumer Price Index (4.04%)

SY 2021-22 Weighted Average Price Calculator

Enter the paid prices and number of paid lunches sold at each price for
October 2021.

Monthly # of Paid Lunches	Paid Lunch Price	Monthly Revenue	SY 2021-22 Weighted Average Price
1,422	\$ 2.50	\$ 3,555.00	
1,100	\$ 2.75	\$ 3,025.00	
933	\$ 3.00	\$ 2,799.00	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
3,455		\$ 9,379.00	\$ 2.71

Note: SY 2021-22 Weighted Average Price equal to or above the target price of \$3.31 are compliant for SY 2022-23. \$3.31 is the difference between the Free and Paid reimbursement rates for SY 2021-22.

The Tool: Price Calculator

The Tool: Price Calculator

Total Price Increase for SY 2022-23	
\$	0.19

Required price increase for SY 2022-23 (with 10 cent cap)	
\$	2.81

Remaining increase carried forward to SY 2023-24	
\$	0.09

Remaining credit carried forward to SY 2023-24	
\$	-



The Tool – Non Federal Funds

SY 2022-23 Weighted Average Price Requirement	
Requirement price to the nearest cent	<i>Optional</i> price ROUNDED DOWN to nearest 5 cent
\$ 2.91	\$ 2.90
<i>Note: Above prices are based on adjusting SY 2021-22 price requirement by the 2% rate increase plus the Consumer Price Index (4.04%)</i>	

Current Weighted Average Paid Price	
Enter in the current weighted average paid lunch price. <i>Note: If SFA did not change the weighted average paid lunch price in SY 2011-12, SY 2012-13, SY 2013-14, SY 2014-15, SY 2015-16, SY 2016-17, SY 2017-18, SY 18-19, SY 19-20 or SY 20-21 enter the SY 2010-11 weighted average price. Otherwise, click the link below.</i>	
\$ 2.71	Click here to determine SY 2021-22 weighted average price



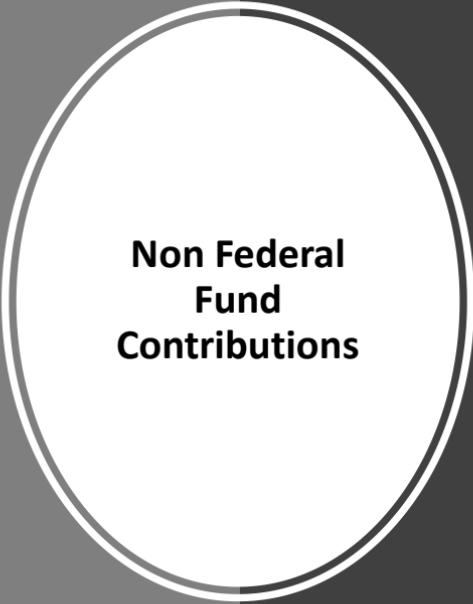
The Tool – Non Federal Contribution

Non-Federal Source Contribution Calculator for SY 2022-23		
Enter the total paid lunch count (for all prices). <i>** Annual Non-Federal Source funds for SY 2022-23 are estimated based on the ACTUAL lunch count entered below</i>		
Enter annual # of Paid Lunches for SY 2020-21**	TOTAL Price Increase for SY 2022-23	TOTAL SY 2022-23 Annual Non-Federal Source Contribution
19,655	\$ 0.19	\$ 3,734.45
<i>Note: Total price increase for SY 2022-23 is based on the difference between the weighted average price entered above and SY 2022-23 rounded DOWN requirement.</i>		

Enter total amount of Non-Federal Source Funds Contributed for SY 2011-12 through SY 2021-22	Annual Non-Federal Source Contribution Requirement for SY 2022-23
	\$ 3,734.45

Price Increase Requirement for SY 2022-23 (with \$0.10 cent cap)	SY 2022-23 Annual Non-Federal Source Contribution (with \$0.10 cent cap)
\$ 0.10	\$ 1,965.50

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**Non Federal
Fund
Contributions**

- **Allowable**
 - School Related Organizations
 - Per-Lunch Reimbursements (State Funds only)
 - Local Tax Revenue Donations from District families
- **Unallowable**
 - School Breakfast Revenue
 - Any other profits generated from the purchase with Federal Funds



Paid Lunch Equity - Recap

- USDA does not want paid lunches to be subsidized by free reimbursement
- Charge at or above Target Price and you will not have to do the tool
- If below target price on your tool, only **REQUIRED** to raise \$0.10 for compliance
- You may raise the \$0.10 for compliance, raise to target, or contribute non Federal funds
- Last option is to file for a PLE Exemption

PLE Exemption

- Section 752, of Division A of the Appropriations Act, 2022-2023 (the Appropriations Act)
- 4th Year of this Congressional Act
- December 31, 2021
- Statewide Waiver – This exemption is also available for SFAs with a negative balance.
- Exemption must be on file with ISBE prior to start of school year
- Option available for those with a positive balance to DECREASE lunch prices

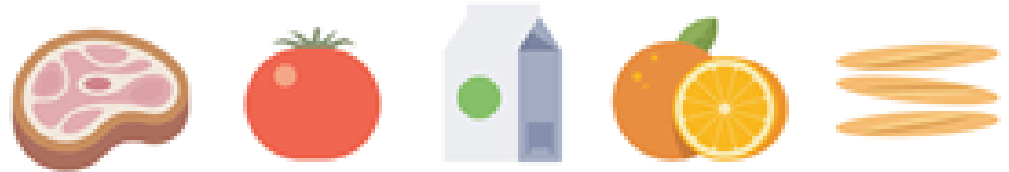
Early Expectations for 2023-24

- Statewide waiver for SFAs with negative balance, this is likely only year available
- Decreasing Lunch Prices – Expectation in 2023-24 is that any decrease will be reinstated with PLE \$0.10 increase applied
- All exemptions/decrease request must be submitted



Revenue
from
Nonprogram
foods

Refresh.



Refocus.

School Nutrition Programs
Back to School Conference

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Revenue from Nonprogram Foods

- The Healthy Hunger Free Kids Act requires that School Food Authorities (SFAs) charge prices for Non-Program Foods at or above cost to purchase the non program foods.
- Non-Program Foods are any foods and beverages that are not reimbursed to the program



Revenue from Nonprogram Foods

- Non Reimbursable Foods
 - Vending Machines
 - A la Carte Items
 - Second Meals/entrees
 - Snacks
 - Adult Meals
 - Catered Meals
 - Generally to other programs within district that do not prepare their own food
 - Events within the district that Food Services purchases the food



Revenue from Nonprogram Foods

- A la carte items should be priced at a profit
- A la carte items should be priced as a supplement to the reimbursable meal
- Catering to other school functions should be billed and invoiced. Catering should also include not just cost of food, but labor costs.



Revenue from Nonprogram foods

- Tools to determine compliance for self operation and Food Service Management (FSMC)
 - Self Operation
 - Revenue from Nonprogram Foods Tool
 - 5 Day Tool
 - Other
 - Spreadsheet covering cost, sales, production, and profits
 - Food Service Management Companies
 - Contract with FSMC
 - Original Bid Summary FSMC responded to.



Revenue from Nonprogram foods with Food Service management company

- A la Carte Equivalency Factor must be higher than the A la Carte Equivalency Fee
- Formula used
 - Total Dollars in A la Carte Sales/
Factor = Equivalent Meals x Fee =
Charges to SFA
 - Invoice will show Equivalent
Meals, Fee, and total charges

Revenue from Nonprogram Foods

Biggest takeaway for nonprogram foods
is to not have a deficit in this area.



Revenue from Nonprogram Foods Adult meals

- FNS Instruction 782-5 Rev. 1 Pricing of Adult Meals
- Federal Requirement is Planned Assistant Level addition (2022-23 is \$0.45)
- ISBE Suggested addition \$0.50



Revenue from Nonprogram Foods Adult meals

- Nonpricing Programs, Community Eligibility Provision (CEP)
 - Free Reimbursement + PAL = Minimum price to charge adults
 - $\$3.75 + \$0.45 = \$4.20$ (Federal Regulation)
 - $\$3.75 + \$0.50 = \$4.25$ (ISBE Suggestion)
- Pricing Programs (District sets lunch prices per PLE Tool)
 - Highest paid student price + PAL = Minimum price charged to adults
 - $\$3.15 + \$0.45 = \$3.60$
 - $\$3.15 + \$0.50 = \$3.65$



ADULT LUNCH PRICING TOOL

Pricing Programs with PLE Tool

Example**

Enter Current Fiscal Year Highest Paid Student Rate	\$	3.25
Menu Certification (\$0.07)	0.07 \$	0.07
Enter Current Fiscal Year Planned Assistance Level (Commodities)*	0.3975	0.3975
Sub-Total	\$ 0.47	\$ 3.72
Price (rounded down to nearest \$0.05)	\$ 0.47	\$ 3.72


Or

Nonpricing Programs (CEP)

Example

Enter Current Fiscal Year 60% or more Free Lunch Reimbursement Rate*	\$	3.68
Menu Certification (\$0.07)	0.07 \$	0.07
Enter Current Fiscal Year Planned Assistance Level (Commodities)*	0.3975	0.3975
Sub-Total	\$ 0.47	\$ 4.15
Price (rounded down to nearest \$0.05)	\$ 0.47	\$ 4.15

Revenue
from
Nonprogram
Foods
Adult Meals



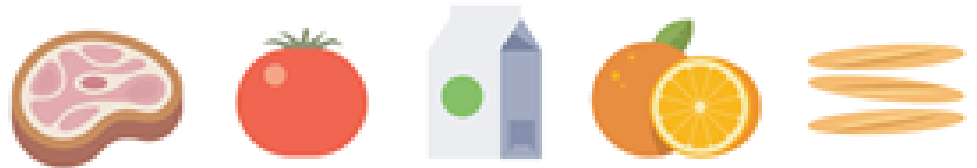
Revenue
from
Nonprogram
Foods
Adult meals

- FNS Instruction 782-5 Rev. 1
 - “Meals served to adults who are directly involved in the operation and administration of the school nutrition programs may, at the discretion of the SFA, be furnished at no charge.”
 - Cost are still incurred by the district
 - Use Discretion



Indirect
Cost

Refresh.



Refocus.

School Nutrition Programs
Back to School Conference

Equity • Quality • Collaboration • Community



Indirect cost

- Indirect Cost is a function used so that the School Food Services may pay a portion of the cost to the district that are shared
- Indirect cost rates are figured from each district AFR from 2 years prior
- Districts or other entities not assigned a rate may use the de minimis rate of 10%
- Only one rate, chosen between restricted or unrestricted rates, may be used across the board



Indirect cost

- Ensure that the SFA received indirect cost rate and written agreement with ISBE
- Ensure the correct indirect cost rate is being applied.
- ISBE.net → Nutrition Programs → NSLP
→ Monitoring and Review Information
 - → Indirect Cost Rates
- Cost must be identified in General Ledger entries



Indirect cost

Equity • Quality • Collaboration • Community

<u>District No.</u>	<u>County</u>	<u>District Name</u>	<u>Restricted Rate</u>	<u>Unrestricted Rate</u>
<i>Zero (0.00%) rates highlighted in Green were calculated as a negative number</i>				
9999999999		State Indirect Cost Rate	3.15%	12.14%
33048276026	Knox	Abingdon-Avon CUSD 276	0.96%	13.05%
01009262026	Cass	A-C Central CUSD 262	7.07%	17.82%
19022004002	Dupage	Addison SD 4	1.84%	10.85%
34049125013	Lake	Adlai E Stevenson HSD 125	3.25%	11.72%
21028091004	Franklin	Akin CCSD 91	9.10%	11.28%
13014063002	Clinton	Albers SD 63	4.27%	17.61%
44063019024	McHenry	Alden Hebron SD 19	0.95%	12.94%
20093017024	Wabash	Allendale CCSD 17	2.20%	17.58%
35050065004	La Salle	Allen-Otter Creek CCSD 65	4.99%	15.22%
07016126002	Cook	Alsip-Hazlgrn-Oaklwn SD 126	14.25%	25.64%
03025010026	Effingham	Altamont CUSD 10	0.18%	9.51%
41057011026	Madison	Alton CUSD 11	1.57%	11.49%
28037225026	Henry	AlWood CUSD 225	2.28%	11.32%



Direct cost

- Wages and Salaries
- Cost of Food
- Media/Promotional Materials
- Capital Expenditures

Please see preapproved list or request approval of expenditures of \$5,000



Indirect
cost

- Electricity
 - Water/Sewage
 - Trash/waste
 - Payroll/Administration
-
- Documentation may be required for allowance



Indirect
cost

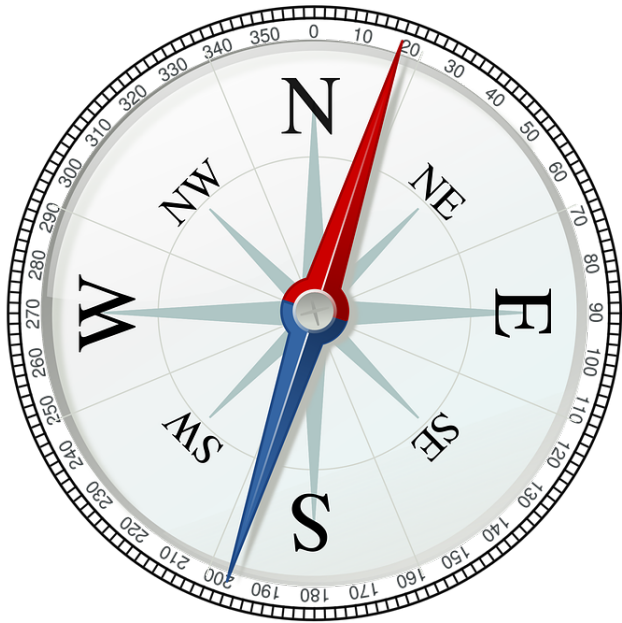
- Additional Payroll Possibilities
 - Janitorial and Administration
 - Performance Reviews or timecards
 - Time studies can be completed in attempt to incorporate more indirect vs direct cost



Let's Talk About Monitoring & Resource Management

Use the Q&A
area on your
screen to
submit
questions.





Refresh.

Refocus.

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Nutrition Department

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Website: www.isbe.net/nutrition