



Net Cash Resources Worksheet

School Food Authority (SFA)

CTD#

Date

Net Cash Resource = Current Assets* - Current Liabilities*

Current Assets (Total Nonprofit Food Service Revenues)	
Current Liabilities (Total Nonprofit Food Service Expenses)	
Net Cash Resources	

Average Monthly Expenditures = Current Liabilities divided by the Total Number of Operating Months

Six Months Average Expenditures = Average Monthly Expenditures multiplied by 6

Current Liabilities	
Number of Operating Months*	
Average Monthly Expenditures	
Six Months Average Expenditures	

Excess Net Cash Resources = Net Cash Resources – Six Months Average Expenditures

Net Cash Resources	
Six Months Average Expenditures	
Excess Net Cash Resources	

Signature of SFA Authorized Signer

Date

Signature of Authorized School Nutrition Programs Representative

Date

***Current Assets:** All monies received by or accruing to the nonprofit school food service account. Including but not limited to meal payments, earnings on investments, other local revenues, and Federal cash reimbursements.

***Current Liabilities:** Total expenses incurred in the operation or improvement of the nonprofit food service program. Including but not limited to salaries, benefits, food costs, professional services, cleaning, maintenance, repairs, equipment purchases, and indirect costs.

***Operating Months:** The number of months spent operating the National School Lunch Program (NSLP), School Breakfast Program (SBP), Seamless Summer Option (SSO), and/or the Summer Food Service Program (SFSP) in the current program year. For example, if it is March and your food service program operations for this year began in August, the number of operating months would be 8.

- NSLP, SBP, and SSO Program Year: July 1 – June 30.
- SFSP Program Year: October 1 – September 30.