California Department of Education Nutrition Services Division

Summer School Meal Waiver Request Rev. 02/20

# Meal Waiver Condition Two

## School Meal Profit/Loss Worksheet

## School Breakfast Program

Upload this completed worksheet into the online waiver request system. For technical assistance with the system, please email waiver@cde.ca.gov.

Use the SBP Condition 2 Calculator Excel worksheet to calculate the totals required for this form.

### Breakfast Worksheet

**Please note:** If your school district participates in the National School Lunch Program (NSLP) and the School Breakfast Program (SBP), you will need to fill out a separate worksheet for breakfast. Please request the calculation forms for the NSLP by email at SFSP@cde.ca.gov. Attach these forms to the application (waiver request) that you submit via the waiver request system.

Specify time of meal service: Begins at:       Ends at:

### Determining Your Expected Average Daily Participation

Use the “**Determining ADP**” tab on the Condition 2 Calculator:

1. Enter the district’s total enrollment:
2. Enter the anticipated total summer school enrollment:
3. Enter the prior year’s summer school enrollment:
4. Enter the total regular school year Average Daily Participation (ADP) of free, reduced-price, and paid (this number will be checked against prior-year claims):

Participation percent:

Expected ADP:

***Continue to page 2 for the Program Income worksheets.***

### Determining Your Program Income

Please complete the appropriate Category below that corresponds to your district’s SBP reimbursement rate to estimate your program income, using these instructions:

**Instructions for Completing Program Income**

* *Under the “# of Students” columns, enter the projected number of students who will be attending summer/Saturday school that are eligible for free, reduced-price, and paid meals.*
* *Under the “# of Op Days” column, enter the total number of days averaged over one month that summer/Saturday school will operate serving free, reduced-price, and paid meals.*
* *Under the “Meal Prices” column, enter the price students will pay for meals (including reduced-price, if different).*

**Category #1:** SBP site(s) that served less than 40% free and reduced-price lunches two years prior (Basic Breakfast). Use the “**Category 1**” tab on the Condition 2 Calculator.

| Category | # of Students | # of Op Days | Meals Served | Federal Reimburse-ment | State Reimburse-ment | Meal Prices | Total Income |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Free |       |       |       | $1.84 | $0.2445 | $0.00 | $      |
| Reduced-price |       |       |       | $1.54 | $0.2445 | $0.30 | $      |
| Paid |       |       |       | $0.31 | $0.00 | $      | $      |
| Total |       |       |       | n/a | n/a | n/a | $      |

**Category #2:** SBP site(s) that served 40% or more (Severe Need Breakfast) free and reduced-price lunches two years prior. Use the “**Category 2**” tab on the Condition 2 Calculator.

| Category | # of Students | # of Op Days | Meals Served | Federal Reimburse-ment | State Reimburse-ment | Meal Prices | Total Income |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Free |       |       |       | $2.20 | $0.2445 | $0.00 | $      |
| Reduced-price |       |       |       | $1.90 | $0.2445 | $0.30 | $      |
| Paid |       |       |       | $0.31 | $0.00 | $      | $      |
| Total |       |       |       | n/a | n/a | n/a | $      |

### Program Expenses

The calculations below determine the amount that would be paid in salaries if a meal were to be offered during the summer or Saturday school session.

**Please note:** Labor hours are scrutinized very closely; therefore, please indicate only the amount of time that is necessary for the meal service. Additional documentation and justification will be required when estimated expenses appear higher than normal.

**Instructions for Completing Program Expenses:**

* *Use the “****Program Expenses (1)”*** *and “****Program Expenses (2)”*** *tabs on the Condition 2 Calculator.*
* *Under the “# Staff Needed” column, enter the number of staff needed (e.g., 12, not twelve).*
* *Under the “Total # of Hours Needed” column, enter the number of hours needed based on the number of total operating days.*
* *Under the “Hourly Wage” column, enter the hourly wage for each position using two decimal points (e.g., $20.25). Do not include employee benefits.*
* *In the “Explain Other Staff” space, provide justification if “Other Staff” are listed.*
* *In the “Explain Other Costs” space, provide explanation of other costs, if “Other Costs” listed.*

| Positions | # of Staff Needed | Total # of Hours Needed | Hourly Wage | Total Wages |
| --- | --- | --- | --- | --- |
| Cook |       |       | $      | $      |
| Cook |       |       | $      | $      |
| Cook |       |       | $      | $      |
| Nutritionist |       |       | $      | $      |
| Food Services Director |       |       | $      | $      |
| Janitor |       |       | $      | $      |
| Other Staff |       |       | $      | $      |

Explain Other Staff:

Benefit Rate (Percentage):      % Approved Indirect Cost Rage (Percentage):      %

Total Salaries: $      Total Benefits: $

Indirect Costs: $      Food & Supplies: $

Other Costs: $

Explain Other Costs:

**Total Program Expenses: $**

### Financial Loss Statement

Will providing meals during the summer/Saturday school session result in a financial loss for your district as indicated below?
[ ]  Yes [ ]  No

If Yes, check “**Option One**” or “**Option Two**” below:

**Option One:** Use the “**Financial Loss Statement 1**” tab on the Condition 2 Calculator.

Check this box if the loss is equal to 1/3 of the Net Cash Resources: [ ]

“Net cash resources is equal to all monies as determined in accordance with the State agency’s established accounting system at any given time, less accounts payable [in the Cafeteria Fund]” (Title 7, *Code of Federal Regulations*, Part 210.2). You should obtain your Net Cash Resources from the SACS Fund 13 Unaudited Actuals for 2018–19. Please submit the supporting SACS documentation along with this worksheet.

**Enter your:**

Program Income (from Category 1 or 2’s Total Income): $
Program Expenses (from Program Expense (2)’s Total Program Expenses): $
Program Income/Loss (subtract Program Income from Program Expenses above): $

Net Cash Resources Financial Loss (if any): $

1/3 of the Net Cash Resources Financial Loss: $

**Option Two:** Use the “**Financial Loss Statement 2**” tab on the Condition 2 Calculator.

[ ]  Check this box if the loss is equal to one month’s operating costs; or,

[ ]  Check this box if the loss is equal to the operating costs for the year if for Saturday school.

**Enter your:**

Program Income (from Category 1 or 2’s Total Income): $
Program Expenses (from Program Expense (2)’s Total Program Expenses): $
Program Income/Loss (subtract Program Income from Program Expenses above): $

Total number of Operating Days:

Cost per day: $

One month’s cooperating cost for the summer **or** operating costs for the year for Saturday school:

 $