

CHILD NUTRITION FINANCIAL REPORTING

Maine Department of Education
Child Nutrition Programs
February 3, 2021

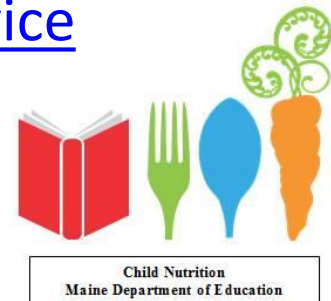
New Format

- New Child Nutrition software will not have financial information entered.
- CNP web – Effective for SY 2022.
- Financial Information still needed.
- New system for reporting, quarterly and year end.



Web Based

- <https://www.maine.gov/doe/schools/nutrition>
 - “Financial”
 - Financial Reporting
 - [Quarterly Financial Reporting School Food Service](#)



Reporting Periods

- School Year:
 - 1st quarter: July – September
 - 2nd quarter: October-December
 - 3rd quarter: January –March
 - 4th quarter: April –June
 - Year End: July – June
 - Due 60 days after the last day of the third month in the reporting quarter



Quarterly Reporting

- Report each quarter and a year end.
 - Year End: complete year.

	1st Qtr - July - September	2nd Qtr: October - December	3rd Qtr January - March	4th Qtr April - June	Year End
Period Reporting for:	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>



This is for All Programs

- NSLP
- SBP
- FFVP
- After School Program
- Special Milk
- Seamless Summer
- Summer Program
- CACFP
- A la Carte



Reporting Income

- Report income for all programs:
- Reimbursement is separated by what it is for
- Money from students/adults, paying for an item: lunch, breakfast, a la carte, etc
- Other income if not specific report under “School Lunch”



Income										
	TOTALS	School Lunch	After School Snacks	School Breakfast	Special Milk	Seamless Summer	FFVP	Summer Program	CACFP	A la Carte
Sales to Children	\$ -									
Interest	\$ -									
State Match Revenue	\$ -									
Federal Reimbursement	\$ -									
Other Income	\$ -									
Rebates	\$ -									
TOTAL INCOME-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Child Nutrition
Maine Department of Education

Reporting Expenses

- Report expenses as before, by type:
 - Food, labor, other, equipment
- Lunch expenses will need to be reported separately.
 - They will not be determined based on expenses for other programs



Expenses										
	TOTALS	School Lunch	After School Snacks	School Breakfast	Special Milk	Seamless Summer	FFVP	Summer Program	CACFP	A la Carte
Food	\$ -									
Labor	\$ -									
Equipment \$300 or less	\$ -									
Equipment More than \$300	\$ -									
Other	\$ -									
Inderect Cost	\$ -									
TOTAL EXPENSE-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



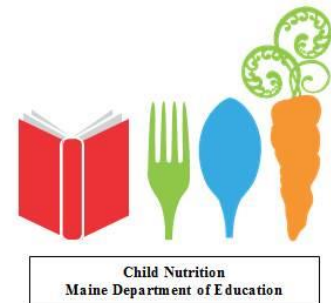
Indirect Cost

- Currently not being completed in any Maine Schools
- A formula used to determine and charge School Food Authority(SFA) for overhead cost
 - Electricity, gas, heat, etc.
- If a charge is directly metered to the SFA it is allowed.
 - Propane tank metered: kitchen-school
 - Then considered a Direct charge



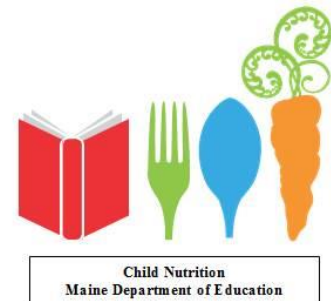
NET INCOME/LOSS

- Based on information reported for income and expenses a determination is made about each program profitability.



Beginning/Ending Checkbook Balance

- Use Fund Balance
 - 1st Qtr. Beginning Fund Balance: July 1
Ending Fund Balance: September 30.
- SFA had a separate checkbook in the past.
- School District Fund Balance report.



Average Per Meal Cost

- Entering number of meals served for the period reporting an Average Per Meal Cost can be determined
 - Lunch
 - Breakfast
 - After School Snack



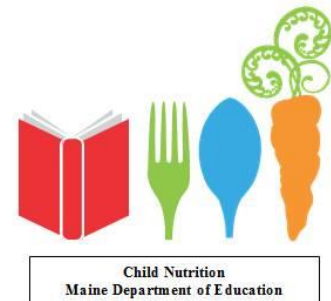
All Programs

- All programs are included even though a school might not be operating it: Seamless Summer
- Things might change and program might be operating later.
- If program is not operating, leave blank.



Submission

- Submit to child.nutrition@maine.gov in excel or equivalent program
- Subject line: District Name & Qtr. reporting.
- Include:
 - Submitted by name
 - Telephone Number
 - Email address



Questions

- Any questions can be asked of a NSLP reviewer or Nanci Kittredge

