

# CHILD NUTRITION FINANCIAL REPORTING

Maine Department of Education  
Child Nutrition Programs  
September 30, 2021

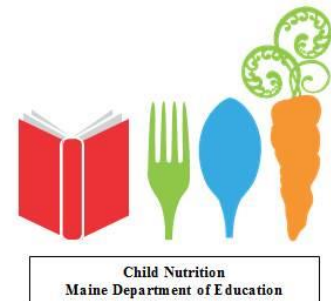
# New Format

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



# New Spreadsheet

- <https://www.maine.gov/doe/schools/nutrition>
- Financial
- Financial Reporting.



# Reporting Periods

- School Year:
  - 1<sup>st</sup> quarter: July – September
  - 2<sup>nd</sup> quarter: October-December
  - 3<sup>rd</sup> quarter: January –March
  - 4<sup>th</sup> quarter: April –June
  - Yearly End: July - June



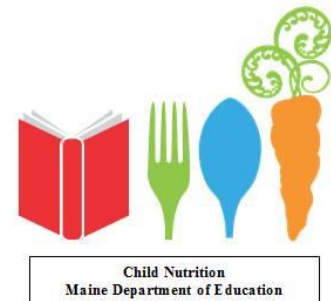
# This is for All Programs

- School Lunch
- After School Snack
- School Breakfast
- Special Milk
- FFVP
- Summer Program
- CACFP
- A la Carte – (Non-Federal Other Food)



# Complete Monthly

- Complete financials monthly
- Monthly data totals to Quarterlies
- Quarterly data totals to Yearly
- Use to report yearly in CNPweb



# Reporting

- Quarterly reporting will be completed by the Business office into the Maine Education Data Warehouse.
  - Spreadsheet will not be uploaded
- Yearly reporting will be completed in CNPweb. Spreadsheet is based on what and how it is to be reported in CNPweb



# Reporting Income

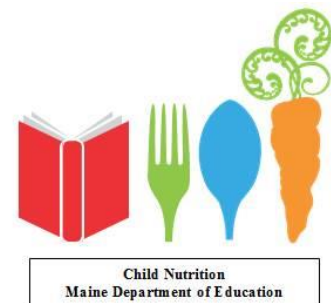
- Report income for all programs:
- Reimbursement is separated by program
- Money from students/adults, paying for an item: lunch, breakfast, a la carte, etc
- Other income if not specific report under “School Lunch”
  - Town Appropriation/Support





# Reporting Expenses

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





# EXPENSE

- Color code is the same

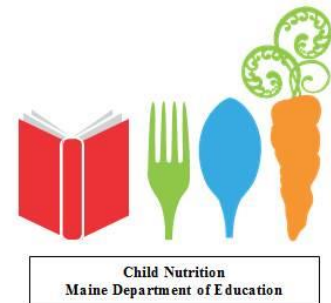
Expenses										
	TOTALS	School Lunch	After School Snacks	School Breakfast	Special Milk	Seamless Waiver Supper	FFVP	Summer Program	CACFP	A la Carte
Food Expense	\$ -									
Labor Direct	\$ -									
Equipment \$300 or less	\$ -									
Equipment More than \$300	\$ -									
Other	\$ -									
Indirect Cost	\$ -									
<b>TOTAL EXPENSE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>





# NET INCOME/LOSS

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



# Determine Per Meal Cost

					Summer Food Service Program
<b>Average Per Meal Cost</b>		School Lunch	After School Snacks	School Breakfast	
	Meals Served				
	Per Meal Cost	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!




# Average Per Meal Cost

- Entering number of meals served each month will calculate the Average Per Meal Cost
  - Lunch
  - Breakfast
  - After School Snack
  
  - Summer Meals



# Entering Yearly Financial in CNPweb

- Sponsor Summary
- Forms
- Annual F  Report
  - Select:
- Enter the data, same format as spreadsheet





# Continued

- Enter the following data:

## Certification

(25) Select the last month for which a claim was submitted for the Program Year:

(26) Prepared by:

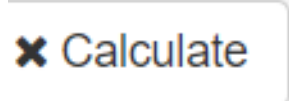

Phone Number:

Ext:

(27)  I certify to the best of my knowledge and belief, this statement is true and correct in all respects, that records are available to support it, and that it is in accordance with the terms of existing agreement(s).



# Continued

- Upon completion: 
- Select: 
- ME DOE Child Nutrition will review and approve the financial statement

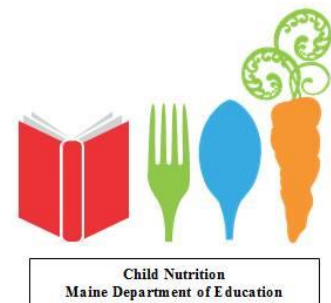
# Indirect Cost

- 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



# Beginning/Ending Checkbook Balance

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



# All Programs

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

