

RCCI & Private School:
CNP Annual Report and
Nonprogram Foods Revenue Tool

Administrative Review Training

October 2020



Steven Rylant

Senior Accountant

Alabama State Department of Education
Financial Management and Compliance



2020 Fall
RCCI/Private Schools Training
presented by
Alabama State Department of Education



AGENDA

**Wednesday
October 7, 2020**

**VIRTUAL
TRAINING**

Montgomery, AL



**Welcome ~ Announcements
Updates and Reminders**

Robbie Scott
Education Specialist
ALSDE, School Programs

COVID19 Waivers

Julie Autrey
Education Specialist
ALSDE, School Programs

CNP Finance Management

Steven Rylant
Auditor
ALSDE, Financial Management

HACCP

LaKecia Love
Education Specialist
ALSDE, School Programs

**Special Diets and Food
Allergies**

Devin Williamson
Nutritionist
ALSDE, School Programs

Corrective Action Procedures

Chad Langston
Senior Nutritionist
ALSDE, School Programs

Click on the link below to access the recorded training:

<https://alsde.webex.com/alsde/lr.php?RCID=eb04930782374dcc9afbc580f3e6928b>

CNP Annual Report

- Requested each October
- Report of revenues and expenditures for period October 1st through September 30th
- Due November 1st



Annual Report Sections



I. Sponsor Information

II. Revenues

III. Expenditures

IV. Net Cash Resources

V. Signature

Section I: Sponsor Information

Sponsor's
Agreement
Number

Sponsor's
Name

Section II: Revenue –Accrual

- A. School Lunch (USDA Reimbursement)
- B. Afterschool Snack (USDA Reimbursement)
- C. School Breakfast (USDA Reimbursement)
- D. Summer Food Service (SFSP)
- E. Child and Adult Care Food Program (CACFP)
- F. Value of USDA Commodities Received (1)
- G. CNP Rebates - Statewide Purchasing and Commodities
- H. Daily Sales - A la carte Other Revenues (Includes facility/employee, Reduced and Paid Students Charges)
- I. Other Revenues

ANNUAL REPORT INSTRUCTIONS PRIVATE SCHOOLS AND RCCIs

REVENUES

- **USDA REIMBURSEMENTS** (Items A - E) - Reimbursements must be itemized by categories listed on the report. Amounts earned for a **prior** year included in these amounts must be itemized on an attached sheet. Since this report is on a modified accrual basis, any amounts receivable at September 30th, must be included.
- **VALUE OF COMMODITIES RECEIVED** Please ensure that USDA commodities are properly accounted for and reported under revenues as well as included as part of expenditures.
- **CNP REBATES** - Enter the amounts received during the fiscal year for Statewide Purchasing and Commodity Rebates.
- **DAILY SALES** - A la carte - Enter any Cash Sales amounts in the appropriate category, **For example: Adult meal sales including facility/employee, reduced, and paid students charges.**
- **OTHER REVENUES** - Enter any income/revenue amounts not categorized above, including any general fund revenues used for CNP.
- **TOTAL REVENUES** - Must be the total of individual revenue amounts listed (Items A - I).

CNP Annual Report

RCCIs and Private Schools

REVENUES

- USDA REIMBURSEMENTS (Items A - E)

Reimbursements must be itemized by categories listed on the report. Amounts earned for a **prior year** included in these amounts must be itemized on an attached sheet. Since this report is on a modified accrual basis, any amounts receivable at **September 30th**, must be included.

CNP Annual Report

RCCIs and Private Schools

Revenue - Accrual

- A. School Lunch** (USDA Reimbursement, Including Seamless Summer Option (SSO) revenues)
- B. Afterschool Snack** (USDA Reimbursement, Including Seamless Summer Option (SSO) revenues)
- C. School Breakfast** (USDA Reimbursement, Including Seamless Summer Option (SSO) revenues)



CNP Annual Report

RCCIs and Private Schools



Revenue

D. Summer Food Programs

- Summer Food Service Program (SFSP) – Reimbursement
 - **If the institution provides meals to another sponsor for the SFSP do not include vended/catered revenue earned. Vended revenue is reported under “Other Revenues.”**

CNP Annual Report

RCCIs and Private Schools

Revenue

E. Child and Adult Care Food Program (CACFP)

- CACFP – Reimbursement
 - **If the institution provides meals to another sponsor for the CACFP do not include vended/catered revenue earned. Vended revenue is reported under “Other Revenues.”**



CNP Annual Report RCCIs and Private Schools

Revenue

F. Value of USDA Commodities Received

- Value of USDA Commodities Received Memo and Instructions
- **Commodity History Report** - Use the Commodity History Report provided by the State Agency to enter the amount received.



STATE OF ALABAMA
DEPARTMENT OF EDUCATION



Eric G. Mackey, Ed.D.
State Superintendent of Education

October 1, 2019

MEMORANDUM

TO: Recipients of USDA Donated Foods

FROM: *Angelice S. Lowe*
Angelice Lowe, Administrator
Food Distribution Programs

RE: History Report - Value of USDA Donated Foods
October 1, 2018 - September 30, 2019

This fiscal year history report is provided to assist you in determining the **value of the Federal Donated Assistance (USDA Donated Foods/commodities) received by your agency during the past fiscal year**. During the year you may notice different prices on your FDP Form 11 and FDP Form 12 for the same donated food on the same sales order number. The Form 11 contains anticipated purchase prices. In most cases, once the USDA purchase the donated foods and they are actually received at our warehouses, their listed prices are then final. Based on this information, we update the price on the Form 12 twice a year for all donated foods received at our warehouses. This will ensure that the fiscal year end history report contains the most current prices available.

The history report shows the number of cases and value of each USDA donated foods we allocated to you, but **does not** include the following:

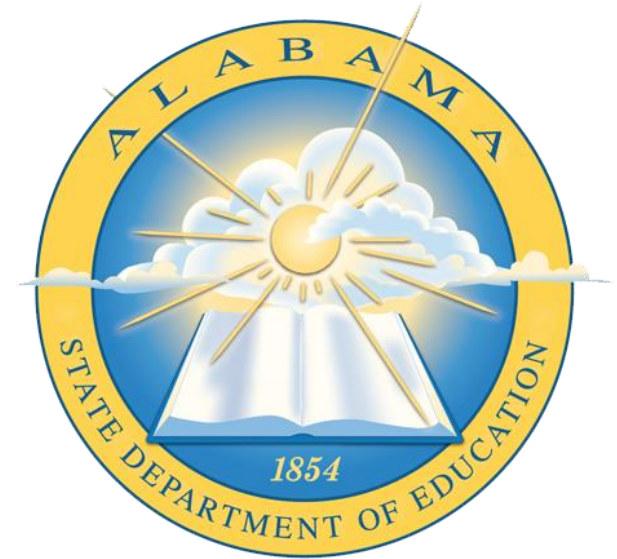
- (a) The difference between the number of cases allocated to your agency on the FDP Form 12 and the number of cases you actually received. The only way to know this is to check the signed delivery invoices showing the actual receipt of product against the amounts allocated on the Form 12.
- (b) The end of year transfers made between your agency and the warehouses (to deplete USDA donated foods **EOY Closeout** inventories). (Pull this information from your Confirmation of Transfer, which notates **EOY Closeout in the justification section**, provided by the state FDA office.)

In order to determine the value of Federal Donated Assistance (USDA Donated Foods/commodities):

1. Confirm from your signed delivery invoices that you received the donated food and amounts listed on the history report.
2. Deduct the value of any cases shorted by the warehouse.
3. Add the value of any "extra cases" received (above the amount listed on your FDP Form 12) from the warehouse.
4. Add the value of any donated food transferred to your system from the warehouse as a part of the warehouse end of the year closeout. (You should have a copy of a Confirmation of Transfer provided by the state FDA office that notates **EOY Closeout in the justification section**).
5. If necessary, because the value of USDA donated foods are adjusted twice a year, you may process an EOY journal entry for "USDA Foods price adjustments throughout the year" as the justification for any other differences in price between your reporting system and the history report.

Use the history report to determine the **value of Federal Donated Assistance (USDA Donated Foods/commodities) received during the fiscal year**. Retain a copy of the history report for review by the auditors. Should you have questions, feel free to contact this office at (334) 694-4659 or e-mail fooddist@alsde.edu.

AL



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STATE DEPARTMENT OF EDUCATION
 COMMODITY HISTORY REPORT
 Commodity Value For the Period
 Oct 1, 2019 thru Sep 30, 2020

[REDACTED]

Description	Material #	Sale Order #	Item #	Arrival Date	Cost / Case	Case(s)	Value
RAISINS BOX-144/1.33 OZ	100293	5000602189	100	8/5/2020	\$22.27	2	\$44.54
PEARS SLICES CAN-6/10	100224	5000509504	100	8/11/2020	\$28.55	1	\$28.55
MIXED FRUIT CAN-6/10	100212	5000509459	100	8/13/2020	\$30.13	1	\$30.13
PEARS SLICES CAN-6/10	100224	5000509503	100	8/13/2020	\$28.55	1	\$28.55
CORN WHOLE KERNEL(LIQ) CAN-6/10	100313	5000512563	100	8/14/2020	\$19.51	1	\$19.51
APPLE SLICES CAN-6/10	100206	5000602246	100	8/17/2020	\$33.91	1	\$33.91
BEANS GREEN CAN-6/10	100307	5000512586	100	8/17/2020	\$16.89	1	\$16.89
CORN FRZ CTN-30 LB	100348	5000512573	100	8/17/2020	\$16.54	1	\$16.54
PEAS GREEN CAN-6/10	100315	5000512569	100	8/20/2020	\$20.75	1	\$20.75
CHICKEN STRIPS FRZ CTN-30 LB	110462	5000616900	100	8/21/2020	\$64.29	1	\$64.29
PORK PULLED CKD PKG-8/5 LB	110730	5000586486	200	8/24/2020	\$113.12	1	\$113.12
ORANGE JUICE SINGLE FRZ CUP-96/4 OZ	110651	5000632590	200	8/25/2020	\$11.78	1	\$11.78
CHICKEN STRIPS FRZ CTN-30 LB	110462	5000616911	100	8/28/2020	\$64.29	1	\$64.29
PEACHES CLING CAN-6/10	100219	5000509497	100	8/28/2020	\$29.86	1	\$29.86
ORANGE JUICE SINGLE CTN-70/4 OZ	100277	5000603325	100	9/4/2020	\$8.03	1	\$8.03
ORANGE JUICE SINGLE CTN-70/4 OZ	100277	5000603326	100	9/11/2020	\$8.03	1	\$8.03
CORN WHOLE KERNEL(LIQ) CAN-6/10	100313	5000512564	100	9/21/2020	\$19.66	1	\$19.66
CORN WHOLE KERNEL(LIQ) CAN-6/10	100313	5000586483	100	9/21/2020	\$19.66	1	\$19.66
CHICKEN STRIPS FRZ CTN-30 LB	110462	5000586501	200	9/25/2020	\$64.29	1	\$64.29
CORN FRZ CTN-30 LB	100348	5000512574	100	9/28/2020	\$16.02	1	\$16.02
PEACHES CLING CAN-6/10	100219	5000509499	100	9/29/2020	\$29.73	1	\$29.73
RAISINS BOX-144/1.33 OZ	100293	5000602192	100	9/29/2020	\$22.27	2	\$44.54
Total :							\$3,813.88



CNP Annual Report

RCCIs and Private Schools



In order to determine the value of Federal Donated Assistance (USDA Donated Foods/commodities):

1. Confirm from your signed delivery invoices that you received the donated food and amounts listed on the history report.
2. Deduct the value of any cases shorted by the warehouse.
3. Add the value of any "extra cases" received (above the amount listed on your FDP Form 12) from the warehouse.
4. Add the value of any donated food transferred to your system from the warehouse as a part of the warehouse end of the year closeout. (You should have a copy of a Confirmation of Transfer provided by the state FDA office that notates **EOY Closeout in the justification section**).
5. If necessary, because the value of USDA donated foods are adjusted twice a year, you may process an EOY journal entry for "USDA Foods price adjustments throughout the year" as the justification for any other differences in price between your reporting system and the history report.

Use the history report to determine the value of **Federal Donated Assistance (USDA Donated Foods/commodities)** received during the fiscal year. Retain a copy of the history report for review by the auditors. Should you have questions, feel free to contact this office at (334) 694-4659 or e-mail fooddist@alsde.edu.

CNP Annual Report

RCCIs and Private Schools

Revenue

G. CNP Rebates - Statewide Purchasing and Commodities

- Enter the amount of CNP Rebates received from the State Agency



CNP Annual Report

RCCIs and Private Schools



Revenue

H. DAILY SALES - A la carte

Enter any Cash Sales amounts in the appropriate category. **(Includes facility/employee Charges and Reduced and Paid Students Charges)**

For example:

Adult meal sales (including facility charges)

If the institution provides meals to its reduced students, paid students and staff as a benefit at no cost to the staff or students, then the institution must account for each meal served and charge those meals at the appropriate rate as defined in the FNS Instruction 782-5 Rev. 1 “Pricing of Adult Meals in the NSLP and SBP.”

CNP Annual Report

RCCIs and Private Schools

Revenue

I. OTHER REVENUES

Enter any income/revenue amounts not categorized above, including any general fund revenues used for CNP.

For example:

- **If the institution caters events using food purchased with USDA CNP funds, the proceeds for those events must be accounted for in the CNP fund and reported under “Other Revenues.”**
- **If the institution provides meals to another sponsor for the SFSP and/or CACFP. Report vended revenue earned under “Other Revenues.”**

CNP Annual Report

Section III. Expenditures –Accrual

- All expenditures relating to Revenues in Section II

Section IV. Net Cash Resources

- CNP fund balance as of September 30th

Section V. Signature and Date

- Authorized person per sponsor application

CHILD NUTRITION ANNUAL REPORT INSTRUCTIONS PRIVATE SCHOOLS AND RCCIs

Section III: EXPENDITURES

- TOTAL EXPENDITURES

All School Food Authorities (SFAs) must report Total Expenditures. Since this report is on a modified accrual basis, any amounts payable at September 30th, must be included.



ANNUAL REPORT INSTRUCTIONS PRIVATE SCHOOLS AND RCCIs

Section IV. Net Cash Resources

- This amount must equal the **Net Cash Resources** reflected on your accounting records as of September 30th.

NOTE: This is the balance per bank statement or fund account as of September 30th.



CNP Annual Report

Form CNPAR revised 03/2019

Alabama State Department of Education

Child Nutrition Program Annual Report

FY 2019

October 1, 2018 through September 30, 2019

I. AGREEMENT NUMBER _____

NAME OF SPONSORING AGENCY/SCHOOL/INSTITUTION _____

The amount reported for revenues, total expenditures, and net cash resources must be supported by accounting records that properly identify AND RECORD CNP transactions in broad program revenue and expenditure categories such as salaries, fringe benefits, food, supplies, and equipment. All expenditures must be allowable CNP expenditures and must be properly supported by documentation.

II. REVENUES

Description

A. School Lunch	\$	_____
B. After-school Snack		_____
C. School Breakfast		_____
D. Summer Food Service		_____
E. Child and Adult Care Food Program (CACFP)		_____
F. Value of USDA Commodities Received (1)		_____
G. CNP Rebates - Statewide Purchasing and Commodities		_____
H. Daily Sales - A la carte		_____
I. Other Revenues		_____
TOTAL REVENUES	\$	_____

III. TOTAL EXPENDITURES

\$ _____

IV. NET CASH RESOURCES @ 9/30/2019

\$ _____

V. I certify that the data contained in this report is true and correct to the best of my knowledge and that accounting records and documents are available to support these amounts reported.

AUTHORIZED SIGNATURE _____



Nonprogram Foods Revenue Tool

Purpose:

To ensure that revenues from the sale of nonprogram foods generate at least the same proportion of SFA's revenues as they contribute to SFA's food costs.

- Refer to Memo Code: SP20-2016 “Nonprofit School Food Service Account Nonprogram Food Revenue Requirements”
December 23, 2015

Total Nonprogram Food Revenue RCCI's and Private Schools

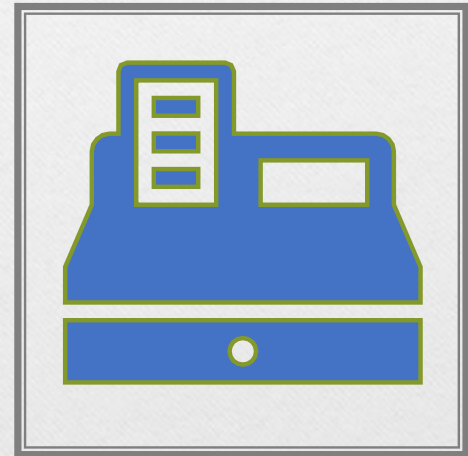


Total **Nonprogram Food Revenue** is calculated by adding all **adult meals**, **vended meals**, **catering activity** and **A la carte sales** for the Fiscal Year October 1st through September 30th.

Revenue from nonprogram foods must be equal to or greater than cost of nonprogram foods.

SFAs are required to ensure:

- All revenue from the sale of non-program foods accrues to the non-profit school food service account.
- Revenue available to support the production of reimbursable school meals does not subsidize the sale of non-program foods.



Who is required to complete a Non-Program Food Revenue Tool?

SFAs that sell food outside of the reimbursable meal to students and/or adults are required to complete a non-program food revenue tool.

- A la Carte
- Adult Meals
- Second Meals Served
- Catering
- Vending
- Other





The Basics

The % of nonprogram food revenue to total revenue must be equal to or greater than the % of nonprogram food cost to total food cost.

$$\frac{\text{Nonprogram Food Revenue}}{\text{Total Program Revenue}} \geq \frac{\text{Nonprogram Food Cost}}{\text{Total Food Cost}}$$

Where to Get the Numbers

Total Revenue

- Private Schools and RCCIs

Child Nutrition Program Annual Report (CNPAR)



CNP Annual Report

RCCIs and Private Schools

Revenues:

- **Program (reimbursable meals)**
 - A. School Lunch
 - B. After-school Snack
 - C. School Breakfast
- **Nonprogram**
 - H. Daily Sales – A la carte
 - I. Other Revenues



Where to Get the Numbers

Total Food Cost

- Child Nutrition - Purchased Food minus CNP Rebates



Nonprogram Food Cost RCCIs and Private Schools

Expenditures:

- **Program**
 - Plate cost times number of meals served by type (Breakfast, Lunch, and Snack)

- **Nonprogram**
 - Plate cost times number of A La Carte Meal Equivalents and adult meals served by type (Breakfast, Lunch, and Snack)
 - Refer to the attached adult meal price guide to calculate plate cost rate per meal type.



Nonprogram Food Cost

- Gather Total Meals Claimed for the Fiscal Year
October 1st through September 30th of prior fiscal year.
- Download [Plate Cost Calculation Worksheet](#) to generate NonProgram Food Cost.



Nonprogram Food Cost

- [Plate Cost Calculation Worksheet](#) – Is located in the online application site data/monthly claim link, click on the “Download Plate Cost” link

Program Year Select Month

Program Year: July 2019 - June 2020													
Revision: 0		Safety Net: YES		Performance Reimbursement [NSLP 7 cents]: YES		Month: February 2020		00000000					
Revision	Status	Decision Date	Start Date	End Date	Submitted By	Signature Authority	Submission Date	Created By	Creation Date	View	Rev Comments	Submission Type	Notes
0	Approved	03/16/2020	02/03/2020	02/28/2020	[REDACTED]	[REDACTED]	03/11/2020	[REDACTED]	3/10/2020 11:31:07 AM	Select	Comments	Sponsor	

Reason:

[Create Revision](#)

To make a revision, you must enter a comment in the box above. The comment must explain the error being corrected and the site(s). Also indicate if the change will increase or decrease reimbursement or just change enrollment or eligibles.

[Download Plate Cost Calculation Worksheet](#)

Information Needed

1. Total number of Breakfast served for the Fiscal year.
2. Total number of Lunches served for the Fiscal year.
3. Total number of Snacks served for the Fiscal year.
4. Total A La Carte sales for the Fiscal year.

Fiscal year for SFA's is October 1st through September 30th.

CNP Annual Report

Form CNPAR revised 03/2019

Alabama State Department of Education
 Child Nutrition Program Annual Report
 FY 2020
 October 1, 2019 through September 30, 2020

I. AGREEMENT NUMBER _____

NAME OF SPONSORING AGENCY/SCHOOL/INSTITUTION

The amount reported for revenues, total expenditures, and net cash resources must be supported by accounting records that properly identify AND RECORD CNP transactions in broad program revenue and expenditure categories such as salaries, fringe benefits, food, supplies, and equipment. All expenditures must be allowable CNP expenditures and must be properly supported by documentation.

II. REVENUES

Description			
A. School Lunch	\$	10000	Program Revenue
B. After-school Snack		500	
C. School Breakfast		4500	
D. Summer Food Service			
E. Child and Adult Care Food Program (CACFP)			
F. Value of USDA Commodities Received (1)			
G. CNP Rebates - Statewide Purchasing and Commodities			
H. Daily Sales - A la carte		650	Nonprogram Revenue
I. Other Revenues		1000	
TOTAL REVENUES	\$	16650	

III. TOTAL EXPENDITURES \$ _____

IV. NET CASH RESOURCES @ 9/30/2020 \$ _____

V. I certify that the data contained in this report is true and correct to the best of my knowledge and that accounting records and documents are available to support these amounts reported.

Revenues & Cost Calculator

Non-Program Revenues							Total Food Cost				
Catering/Vending	Amount	Adult Meals	Amount	2nd Meals	Amount	A La Carte	Amount	Food Purchase	Rebates	Amount	
	\$1,000.00		\$500.00		\$100.00		\$50.00	\$10,000.00		\$500.00	
Totals	\$1,000.00	Totals	\$500.00	Totals	\$100.00	Totals	\$50.00	Total	\$10,000.00	Total	\$500.00
Total Non-Program Food Revenues							Total Food Cost				
\$1,650.00							\$9,500.00				

Total Revenues	
USDA Reimbursement	\$15,000.00
Catering/Vending	\$1,000.00
Adult Meals	\$500.00
2nd Meals	\$100.00
A la Carte	\$50.00
Reduced/Paid Students	\$0.00
Total	\$16,650.00

Total Program Meal Counts for Fiscal Year End

Sponsor Name	Sponsor Code	Program Month	SN Brk Total Meals	Lnch Total Meals	Snack
RCCI	ZZZ-0000	October, 2016	100	250	25
RCCI	ZZZ-0001	November, 2016	100	250	25
RCCI	ZZZ-0002	December, 2016	100	250	25
RCCI	ZZZ-0003	January, 2017	100	250	25
RCCI	ZZZ-0004	February, 2017	100	250	25
RCCI	ZZZ-0005	March, 2017	100	250	25
RCCI	ZZZ-0006	April, 2017	100	250	25
RCCI	ZZZ-0007	May, 2017	100	250	25
RCCI	ZZZ-0008	June, 2017	100	250	25
RCCI	ZZZ-0009	July, 2017	100	250	25
RCCI	ZZZ-0010	August, 2017	100	250	25
RCCI	ZZZ-0011	September, 2017	100	250	25
			1200	3000	300

Plate Cost Calculator

Total Food Cost	\$9,500.00	Total Breakfast Served	3000	Total Meal Equivalents	
Total Non-Food Cost	\$0.00	Total Lunch Served	1200		3850.00
Total Expenditures	\$9,500.00	Total Number of Snacks	300	Food cost per meal Eq	
% of meals Breakfast	51.95%	A la Carte Meal Equivalents	550		\$2.47
% of meals Lunch	31.17%			Non-Food Cost/Meal Eq	
					\$0.00
A la Carte Sales	\$1,650.00	Non-Food Cost/B'fast(MEQ)	\$0.00	Meals Per Labor Hour	
		Non-Food Cost/Lunch(MEQ)	\$0.00		#DIV/0!
Breakfast Plate Cost (Food)	\$1.65	Non-Food Cost/Snack(MEQ)	\$0.00		
Lunch Plate Cost (Food)	\$2.47	Non-Food Cost/A la Carte(MEQ)	\$0.00		
Food Cost per Snack	\$0.82				
Food Cost per \$3 A la Carte Sales	\$2.47				
Total Non-Program Food Cost	\$1,357.14				
Adult/Visitor meal Revenue/Meal	(\$2.47)				
Adult/Visitor meal price					
Total Breakfast Cost/meal	\$1.65				
Total Lunch Cost/meal	\$2.47				
Total Snack Cost/meal	\$0.82				
Total A la Carte Cost/\$3	\$2.47				

Plate Cost Calculator

- Enter the Total Food Cost
- Enter the A la carte revenue
- Enter the Total meals served for the Fiscal Year
 - Breakfast
 - Lunch
 - Snack

Plate Cost Calculator

- The plate cost of each meal is automatically calculated for each meal type.
 - Use the plate cost rate for each meal type to calculate the total reimbursable meal cost.
 - Multiple the total meals served by the plate cost rate for each meal type
 - Add the totals together for the total reimbursable meal cost.

Totals needed to calculate the Total Reimbursable Meal Cost

Total Cost for reimbursable Meals Calculation			
Total Breakfast Served		3000	
Total Lunch Served		1200	
Total Snack Served		300	
Meals Type	# of meals	Plate cost rate	Total revenue
Breakfast	3000	\$1.65	\$4,950.00
Lunch	1200	\$2.47	\$2,964.00
Snack	300	\$0.82	\$246.00
Total Cost of Reimbursable meals			\$8,160.00

Totals needed to complete the Nonprogram Food Revenue Tool

1. Cost for Reimbursable Meal Food
2. Cost of Nonprogram Food
3. Total Food Costs (This is a calculated filled and does not need to be entered into the tool)
4. Total Nonprogram Food Revenue
5. Total Revenue

1. Cost for Reimbursable Meal Food

Total Cost for reimbursable Meals Calculation			
Total Breakfast Served		3000	
Total Lunch Served		1200	
Total Snack Served		300	
Meals Type	# of meals	Plate cost rate	Total revenue
Breakfast	3000	\$1.65	\$4,950.00
Lunch	1200	\$2.47	\$2,964.00
Snack	300	\$0.82	\$246.00
Total Cost of Reimbursable meals			\$8,160.00

2. Cost of Nonprogram Food

- Calculation for the Nonprogram Food Cost
 - Total Food Cost less Total Reimbursable Food Cost equals Total Nonprogram Food Cost.

Total Food Cost	\$9,500.00
Less Reimbursable Food Cost	\$8,160.00
Total Nonprogram Food Cost	\$1,340.00

4. Total Nonprogram Food Revenue

Form CNPAR revised 03/2019

Alabama State Department of Education
Child Nutrition Program Annual Report
FY 2020
October 1, 2019 through September 30, 2020

I. AGREEMENT NUMBER _____

NAME OF SPONSORING AGENCY/SCHOOL/INSTITUTION _____

The amount reported for revenues, total expenditures, and net cash resources must be supported by accounting records that properly identify AND RECORD CNP transactions in broad program revenue and expenditure categories such as salaries, fringe benefits, food, supplies, and equipment. All expenditures must be allowable CNP expenditures and must be properly supported by documentation.

II. REVENUES

Description			
A. School Lunch	\$	10000	Program Revenue
B. After-school Snack		500	
C. School Breakfast		4500	
D. Summer Food Service			
E. Child and Adult Care Food Program (CACFP)			
F. Value of USDA Commodities Received (1)			
G. CNP Rebates - Statewide Purchasing and Commodities			
H. Daily Sales - A la carte		950	Nonprogram Revenue
I. Other Revenues		1000	
TOTAL REVENUES	\$	16650	

III. TOTAL EXPENDITURES \$ _____

IV. NET CASH RESOURCES @ 9/30/2020 \$ _____

V. I certify that the data contained in this report is true and correct to the best of my knowledge and that accounting records and documents are available to support these amounts reported.

DDIV & DCCL REPORT

5. Total Revenue

Form CNPAR revised 03/2019

Alabama State Department of Education
Child Nutrition Program Annual Report
FY 2020
October 1, 2019 through September 30, 2020

I. AGREEMENT NUMBER _____

NAME OF SPONSORING AGENCY/SCHOOL/INSTITUTION _____

The amount reported for revenues, total expenditures, and net cash resources must be supported by accounting records that properly identify AND RECORD CNP transactions in broad program revenue and expenditure categories such as salaries, fringe benefits, food, supplies, and equipment. All expenditures must be allowable CNP expenditures and must be properly supported by documentation.

II. REVENUES


Description			
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E. Child and Adult Care Food Program (CACFP)			
F. Value of USDA Commodities Received (1)			
G. CNP Rebates - Statewide Purchasing and Commodities			
H. Daily Sales - A la carte		650	Nonprogram Revenue
I. Other Revenues		1000	
TOTAL REVENUES	\$	16650	

III. TOTAL EXPENDITURES \$ _____

IV. NET CASH RESOURCES @ 9/30/2020 \$ _____

V. I certify that the data contained in this report is true and correct to the best of my knowledge and that accounting records and documents are available to support these amounts reported.

Nonprogram Food Revenue Tool

 **FOOD AND NUTRITION SERVICE**

Nonprogram Revenue Calculator		
Enter the cost for reimbursable meal, cost of nonprogram food and total revenue		
Cost for Reimbursable Meal Food	\$	8,160
Cost of Nonprogram Food	\$	1,340
Total Food Costs	\$	9,500
Total Nonprogram Food Revenue	\$	1,650
Total Revenue	\$	16,650
Minimum portion of revenue from nonprogram funds		14%
Minimum Revenue Required from the Sale of Nonprogram Foods	\$	2,349
Additional Revenue Needed to Comply	\$	699

* Click on the hyperlink to view a definition of the term.

Facts to Consider

- Visitors' and teachers' meals are calculated as 1/3 meal equivalents through a la carte dollars.
- CNP staff meals are not calculated unless you can document the meal counts.
- The following should not be calculated in with Total Revenue:
 1. Fresh Fruit and Vegetable Program
 2. Summer Feeding Program
 3. Child and Adult Care Food Program



Pricing of Adult Meals in the NSLP and SBP

- Breakfasts and lunches served to teachers, administrators, custodians and other adults must be priced so that the adult payment in combination with any per-lunch revenues from other sources designated specifically for the support of adult meals (such as State or local fringe benefit or payroll funds, or funding from voluntary agencies) is sufficient to cover the overall cost of the lunch. Include the value of any USDA entitlement and bonus donated foods used to prepare the meal.
- **In pricing programs, the minimum adult payment should reflect the price charged to Students paying the school's designated full price, plus the current value of Federal cash (paid reimbursement for students) and donated food assistance (entitlement and bonus) for full price meals.**

Adult Meal Price Calculation for Institutions that have Reduced and Paid Students in FY 2019

- The minimum adult payment should reflect the price charged to Students paying the school's designated full price breakfast / lunch / snack, plus the current value of Federal cash (paid reimbursement for students) and donated food assistance (entitlement and bonus) for full price meals.

Price for a Paid Students Lunch	\$2.5000
Paid Reimbursement for Lunch	\$0.3100
Cash-in-lieu Rate	\$0.2350
Required Adult Lunch price	\$3.0450



Pricing of Adult Meals in the NSLP and SBP

- In nonpricing programs, the adult charge should be at least the amount of reimbursement received for a free lunch under Section 4 and 11 of the National School Lunch Act, plus the per-meal value of both entitlement and bonus donated foods, or for breakfasts, the rate established for free meals under Section 4 of the Child Nutrition Act, plus the value of bonus commodities.
- Meals served to adults who are directly involved in the operation and administration of the school nutrition programs may, at the discretion of the school food authority, be furnished at no charge. As such, their cost may be fully attributed to and supported by the nonprofit food service operation.

Adult Meal Price Calculation for Institutions that do not have Reduced and Paid Students in FY 2019

- The adult charge should be at least the amount of reimbursement received for a free lunch/ breakfast/snack, plus the per-meal value of both entitlement and bonus donated foods.

Free Lunch Reimbursement Rate	\$3.3100
Cash-in-lieu Rate	\$0.2350
Required Adult Lunch price	\$3.5450

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- To file a program complaint of discrimination, complete the [USDA Program Discrimination Complaint Form](http://www.ascr.usda.gov/complaint_filing_cust.html), (AD-3027) found online at: http://www.ascr.usda.gov/complaint_filing_cust.html, and at any USDA office, or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter to USDA by:
 - (1) mail: U.S. Department of Agriculture
 - Office of the Assistant Secretary for Civil Rights
 - 1400 Independence Avenue, SW
 - Washington, D.C. 20250-9410;
 -
 - (2) fax: (202) 690-7442; or
 -
 - (3) email: program.intake@usda.gov.
 -
- This institution is an equal opportunity provider.

Questions, Comments or Concerns



Steven Rylant

Senior Accountant

Alabama State Department of Education