

Child Nutrition Financial Report

The Child Nutrition Financial Report (CNFR) is a report to account for all nonprofit school food service revenues and expenditures.

Requirement:

- ✓ Private schools and residential child care institutions (RCCIs) that participate in USDA Child Nutrition Programs, are required to annually complete the CNFR by December 31.
 - The CNFR is completed in WINS (Washington Integrated Nutrition System).

Parts of the CNFR

- ✓ Complete those items that are applicable to your Local Education Agency (LEA).
- ✓ Report revenue and costs that are related to **meal service only**.
- ✓ If expenditures exceed revenues, you will need to provide the source of revenue that is used to offset or balance the expenditures to the food service account. You can list those funds under "other program revenue".
- ✓ Input the following data into the CNFR:
 - Revenue
 - **Interest and Dividends:** Earnings received from bank accounts and other investments.
 - **Student Meal and a la Carte Sales:** Amount collected from students for meals and/or a la Carte sales.
 - **Adult Meal and a la Carte Sales:** Amount collected from adults for meals and/or a la Carte sales.
 - **Special Events and Catering:** Amount generated from events and catering.
 - **State Subsidies:** Amount of State reimbursement received for reduced price co-pay as applicable.
 - **Federal Subsidies:** Amount of federal reimbursement received based on paid claims.
 - **General Fund Contributions:** Amount provided by district or organization from the general fund to the food service account.
 - **Other Food Service Income:** Amount of nonfederal revenue received from other entities such as local agencies, government and governmental associations.

- Costs

OSPI CNS School Meal Programs Reference Sheet

- **Salaries:** Amount of salaries paid for any Child Nutrition personnel directly involved in the food service program.
- **Benefits:** Amount of employer-paid benefits for any Child Nutrition personnel directly involved in the food service program.
- **Food Costs:** Amount paid for food including handling, storage and processing of commodities.
- **Supplies:** Amount paid for nonfood items used directly in the food service program such as plates, utensils, napkins, cups, etc.
- **Special Events and Catering Costs:** Amount paid for special events.
- **Utilities:** Amount paid for water, electricity, sewage, gas, garbage, recycling, telecommunications, rent, and/or other services directly charged to the food service program.
- **Depreciation:** Amount charged for annual deprecation of capital assets used in the food services program.
- **Equipment Repairs and Maintenance:** Amount paid for maintaining food service building and equipment through repair and upkeep (i.e. refrigeration equipment, heating systems, electric, lighting systems, etc.)
- **Contracted Services:** Amount paid for contracted services such as food service contracts, vended meal agreements, janitorial contracts, etc.
- **Other Direct Costs:** Amount paid for other expenses directly related to the food services program.
- **Indirect Costs:** Amount paid for costs not directly related to the food services program, also referred to as "overhead" costs.

Nonprofit Food Service Account

- The nonprofit food service account must not exceed three months' average expenditures.
- If the nonprofit food service account exceeds three months' average expenditures, you may be required to:
 - Reduce meal/milk prices
 - Improve food quality
 - Take other action designed to improve the nonprofit school food service

Note: The Child Nutrition Financial Report (CNFR) should ONLY include revenues and expenditures that directly relate to the operation of the meal service program.

OSPI CNS School Meal Programs Reference Sheet

Reference:

- ✓ [CFR 210.14](#)

Acronym Reference

-CNFR	Child Nutrition Financial Report
-CNS	Child Nutrition Services
-OSPI	Office of Superintendent of Public Instruction
-USDA	United States Department of Agriculture
-WINS	Washington Integrated Nutrition System