



Child Nutrition Financial Report (CNFR)

Non-Profit School Food Service

- School Food Authorities (SFAs) must maintain a non-profit food service
- SFAs must maintain separate financial accounting for the school food service
- Revenues are to be used only for the operation or improvement of the food service operation
- Expenses must adhere to all federal cost principles
- Net cash resources are not to exceed three months' average expenditures

CNFR is

- Annual financial report of the nonprofit school food service account (NSFSA)
- Used to determine the SFAs school food service nonprofit status
- Used to calculate the SFAs net cash resources
- Based on the financial information from the prior year period of July 1st – June 30th
- Is required to be submitted on or before December 31st

Reports on:

- National School Lunch Program
- School Breakfast Program (If applicable)
- Afterschool Snack Program (If applicable)
- Child and Adult Care Food Program (If applicable)
- Seamless Summer Option (If applicable)
- Summer Food Service Program (If applicable)

▶ CNFR

Accessing the CNFR

School Nutrition Programs

pennsylvania
DEPARTMENT OF EDUCATION

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School Years: 2020 - 2021

Item	Description
Sponsor Manager	SNP Sponsor's Profile, Site and Hold Information
Application Packet	Applications Forms (Sponsor and Site)
Meal Pattern Compliance Summary	Number of Menu Pattern Certifications by Sponsor Summary
Verification Report	Mandatory Annual Verification Report
Verification Summary	Mandatory Annual Verification Report (FNS-742) Summary
Second Review of Applications	FNS-874 report for Sponsors selected to conduct a second review of applications.
Food Safety Inspections	Number of Food Safety Inspections by Site
Food Safety Inspections Summary	Number of Food Safety Inspections by Site Summary
FFVP Grant Overview	Fresh Fruit and Vegetable Program Grant Information by Site Overview
FFVP Grant Allocations	Fresh Fruit and Vegetable Program Grant Allocations
FFVP Invitations and Approvals	Fresh Fruit and Vegetable Program Invitations and Approvals
Capital Expenditure Request	Request for funds to purchase capital items >= \$5,000
Building Enrollment	Building Enrollment and Eligibility by Site
Community Eligibility Provision	Enrollment and Eligibility for Community Eligibility Provision
Financial Report Details	School Food Annual Revenues and Expenditures Report Details
Child Nutrition Financial Report	School Food Annual Revenues and Expenditures Report
Financial Report Summary	School Food Annual Revenues and Expenditures Report Summary
Download Forms	Forms Available for Downloading

CNFR

Adding the CNFR

Actions	Version	School Year	Form Available to Update on	Form Closed for Updates on	Status
Add		2019-2020	7/1/2019	12/30/2020	Not on file
View	Original	2018-2019	9/4/2019	5/29/2020	Pending Approval
View	Original	2017-2018	4/10/2019	7/9/2019	Pending Approval
View	Original	2016-2017	7/1/2017	8/25/2018	Approved
View	Original	2015-2016	7/1/2016	5/25/2018	Approved
View	Original	2014-2015	7/1/2014	3/6/2018	Approved
View	Original	2013-2014	7/1/2013	11/23/2016	Approved
View	Original	2012-2013	7/1/2013	11/23/2016	Approved

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Modifying the CNFR

Actions	Version	School Year	Form Available to Update on	Form Closed for Updates on	Status
View Modify	Original	2019-2020	7/1/2019	12/30/2020	Error
View	Original	2018-2019	9/4/2019	5/29/2020	Pending Approval
View	Original	2017-2018	4/10/2019	7/9/2019	Pending Approval
View	Original	2016-2017	7/1/2017	8/25/2018	Approved
View	Original	2015-2016	7/1/2016	5/25/2018	Approved
View	Original	2014-2015	7/1/2014	3/6/2018	Approved
View	Original	2013-2014	7/1/2013	11/23/2016	Approved
View	Original	2012-2013	7/1/2013	11/23/2016	Approved



Contact Information

	Salutation	First Name	Last Name
Name:	<input type="text"/>	<input type="text"/>	<input type="text"/>
Email Address: 	<input type="text"/>		
Phone:	<input type="text"/>	Ext: <input type="text"/>	Fax: <input type="text"/>
Title:	<input type="text"/>		

The Financial Form has been saved. The following is a list of rules that have been broken.

Code	Error Description
18704	Contact Information must be provided (Name, Title, Telephone Number and Email address)

Contact Information

	Salutation	First Name	Last Name
Name:			
Email Address:			
Phone:		Ext:	Fax:
Title:			

Operating Revenues: (Annual)

1. Operating Revenues:

a. Reimbursable Meal Sales	48,881.36
b. Non-Reimbursable Food Sales	22,055.09
c. Catering/Special Function Revenues	2,835.00
d. Sponsor to Sponsor Contract Revenues	96,755.00
e. Other Operating Revenues	78.72

Remarks: Rebates

2. Total Operating Revenues:

170,605.17

Non-Operating Revenues (Annual)

3. Non-Operating Revenues:

a. Revenue from State Sources	3,121.20
b. Revenue from Federal Sources	39,515.48
c. Grants	0.00
d. Earnings on Investment	305.00
e. USDA Foods	11,027.98
f. Contributions and Donations	5,048.00
g. Other Non-Operating Revenues	28,300.00
Remarks: PSERS reimbursements	

4. Total Non-Operating Revenues:

87,317.66



Total Revenues

5. Total Revenues:

257,922.83

6. Operating Expenses:

Direct Costs:

a. Reimbursable Foods Costs	36,267.31
b. Non-Reimbursable Food Costs	765.00
c. SFA Salaries, Wages, and Benefits	37,172.84
d. FSMC Salaries, Wages, and Benefits	127,694.84
e. Catering Salaries, Wages, and Benefits	3,845.00
f. General SNP Supplies	25,779.23
g. Catering and Special Events General Supplies	3,244.14
h. FSMC Administrative Fee	11,756.28
i. FSMC Management Fee	16,040.15
j. Depreciation	1,882.00
k. Value of Commodities Used	2,928.00
l. Equipment Repair and Maintenance	2,098.14
m. Equipment Purchases	0.00
n. Travel	243.00
o. Other Direct Operating Expenses	420.48
Remarks: Dues and Licenses	

6. Operating Expenses:

Indirect Costs:

p. Electricity	5,960.00
q. Natural Gas	0.00
r. Oil	0.00
s. Water	0.00
t. Sewage	0.00
u. Disposal	0.00
v. Audit Fees	0.00
w. Other Indirect Operating Expenses	0.00

Remarks: Electricity allocated by square footage.

Total Operating Expenses

7. Total Operating Expenses:

276,096.41

Income (Loss) Before Transfers

8. Income (Loss) Before Transfers: -18,173.58

Interfund Transfers

9. Interfund Transfers In: 5,000.00

Remarks: Transfer to support Food Service program

10. Interfund Transfers Out: 0.00

Remarks:

Net Position:

11. Change in Net Position:	-13,173.58
12. Net Position - Beginning of Year	12,466.90
13. Net Position - End of Year	-706.68

Net Cash Resource

14. Net Cash Resources:

a. Current Assets	223,318.00
b. Current Liabilities	39,646.00
c. Net Cash Resources - End of Year	183,672.00

3 Months' Average Expenditures

15. 3 Months' Average Expenditures:

a. Adjusted Operating Expenses	271,286.41
b. Average Operating Days	170
c. 60 Days Traditional	60
d. 90 Days Year Round	0
e. 3 Months' Average Expenditures	82,828.80

Excess Net Cash Resources

16. Excess Net Cash Resources:

a. Net Cash Resource - End of Year	183,672.00
b. 3 Months' Average Expenditures	82,828.80
c. Excess Net Cash Resources	100,843.20

Corrective Action Plan

17. Corrective Action Plan: Please describe in the box below, a corrective action plan to reduce the excess net cash resources. Some acceptable uses of these funds include, but are not limited to: reducing the prices charged to children, improving food quality and food service operations or purchasing food service equipment

Corrective Action Plans should be sufficiently detailed to enable the Division of Food and Nutrition to Determine:

1. The type, quantity, and unit cost of food service equipment to be purchased.
2. The value of repairs to existing equipment.
3. The value and benefit cost for new food service workers.
4. The value of the reduction of prices charged to students.
5. The projected amounts to be spent to otherwise improve the school food service.

Corrective Action Plan:

We are purchasing and have purchased over the summer new equipment. Steamer, serving table and new washer and dryer. We are buying more food choices for the students, fresh vegetables and fruits. Adding 1 more staff member. We didn't have enough employees to run a efficient cafeteria.

Submitting the CNFR

Sponsor Certification

18. I certify that this report is complete and correct according to the record of this office, and that to the best of my knowledge, this administrative unit has complied with all federal and state requirements.

Authorized Signature:	Date:
<input type="text"/>	<input type="text"/> 

Created By: on: 8/7/2018 8:00:03 AM



Continue & Save

Cancel

Submitting the CNFR

Created By: [redacted] on: 9/4/2018 11:16:18 AM Modified By: [redacted] on: 9/4/2018 11:31:14 AM

←

The Financial Form has been saved.

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Errors:

The Financial Form has been saved with errors.

Information entered is either incomplete or is not in compliance with the Pennsylvania Department of Education rules and regulations. All errors listed on the form must be corrected before the Financial Form can be processed. You may correct the errors now by clicking '< Edit' or you may return to the Financial Form later.



The Financial Form has been saved. The following is a list of rules that have been broken.

Code	Error Description
18704	Contact Information must be provided (Name, Title, Telephone Number and Email address)
18733	Reimbursable Food Costs - Value must be greater than zero.
18724	SFA Salaries, Wages, and Benefits - Value must be greater than zero if FSMC Salaries, Wages, and Benefits equals zero.
18725	FSMC Salaries, Wages, and Benefits - Value must be greater than zero if SFA Salaries, Wages, and Benefits equals zero.
18736	FSMC Salaries, Wages, and Benefits - Must be greater than zero if the question "Will Food Service Management Company Services be purchased?" (Designated on Sponsor Application) equals Yes.
18740	General SNP Supplies - Must be greater than zero.
18739	Certification box must be selected.
18741	Revenue from State Sources - Value must be greater than zero
18742	Revenue from Federal Sources - Value must be greater than zero



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View Admin	Original	2016-2017	7/1/2017	8/25/2018	Approved
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View Admin	Original	2013-2014	7/1/2013	11/23/2016	Approved
View Admin	Original	2012-2013	7/1/2013	11/23/2016	Approved

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View Recap

RESOURCES:

Regulatory References:

- 7 CFR 210.14 Resource management
- 2 CFR 200 Subpart E - Cost Principles
- 2 CFR 200.439 Equipment and other capital expenditures

PEARS Download Forms:

1. USDA Memorandums:

- USDA Memo 19177 SP 20-2016 Nonprofit School Food Svc Account Non-program Food Revenue Requirements
- USDA Memo 19182 SP 60-2016 Indirect Cost Guidance

2. Trainings:

- PDE SNP-31008 Non-program Foods Training
- PDE SNP-21007 NSFSA: Applying Direct/Indirect Cost Training

QUESTIONS?

Contact Information:

ED, Resource Management
RA-EDResourceManagement@pa.gov

The mission of the department is to academically prepare children and adults to succeed as productive citizens. The department seeks to ensure that the technical support, resources and opportunities are in place for all students, whether children or adults, to receive a high-quality education.

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