



CNP Annual Reports



Steven Rylant, Senior Account
Fall Conference
November 2025
ALSDE CNP School Programs



CHILD NUTRITION ANNUAL REPORTS

LEA SCHOOLS



CNP Annual Report

The Alabama State Department of Education (ALSDE) School Programs will provide the “CNP Annual Report” concluding the fiscal year end September 30th of each year via DocuSign. The CNP annual report has replaced the LEA Financial Profile and the RCCI & Private school’s Annual Report.

The “CNP Annual Report” will need to be completed with information from the SFA's financial and school meals data as reported during the fiscal year.

Fiscal Year: (October 1st through September 30th of prior year)

CNP Annual Report

References:

FY CNP Financial Management Handbook: [Financial Management Handbook 2025](#)

FNS federal regulations 7 CFR 210.9(2): [eCFR :: 7 CFR Part 210 -- National School Lunch Program](#)

FNS federal regulations 7 CFR 210.14(b): [eCFR :: 7 CFR Part 210 - National School Lunch Program](#)

FNS federal regulations 7 CFR 210.19(a)(1): [eCFR :: 7 CFR Part 210 -- National School Lunch Program](#)

LEA CNP Annual Report

The LEA CNP Annual Report contains six (6) sections that must be completed and returned to ALSDE via DocuSign.

1. Fund Balances and Results of Operations
2. Revenue/Expenditure Ratios
3. Productivity
4. Meal Equivalents
5. Certification
6. Corrective Action Plan



LEA CNP Annual Report

Fund Balances and Results of Operations:

3. **Total Enrollment:** Enter the enrollment as reported on the October claim for the fiscal year being closed out. (e.g., October 2024 enrollment for fiscal year 2025 CNP Annual Report.)

Policy Checklist

Schedule A

SFA Officials

CEP Form

Collection Procedures

SSO

Site Data

Direct Cert

Verification Summary

Reports

Submit

SSO

CACFP

Online Claim and Site Data Summary

Period Covered

From: 10/01/2024 To: 10/31/2024

NSLP

Safety Net: YES

Performance Reimbursement [NSLP 9 cents]: YES

ELIGIBLES			
	Lunch & Bkfst	Non Area Snack	Area Snack
Free	10025	0	0
Reduced	0	0	
Total	10025	0	0
Attendance Factor	95%		

Meal Type	No Sites	No Days	Free Elig	Red Elig	Enrollment	Free Meals	Red Meals	Paid Meals	Total Meals
SN Bkfst Regular	15	21	10025	0	11383	150775	0	20351	171126
Lunch Regular	15	21	10025	0	11383	156534	0	21084	177618
Total	30	42			22766				

LEA CNP Annual Report

Where do I go to get the information?

You will need to work with the local Chief School Financial Officer (CSFO) and/or accounting section for your organization.

If a Local Education Agency (LEA), you will need to pull the final approved accounting software report (e.g. NexGen) that the CSFO will use to report to the state agency LEA. Please ensure that you verify that the report is the final report and that all receivables and payables are accurate and complete.

If a RCCI or Private school, you will need the accounting software reports or the September 30th bank statement if not accounting software is utilized.



LEA CNP Annual Report

Fund Balances and Results of Operations:

4. **Total Revenue**: Enter the total revenue generated by the CNP, as reported on the final approved accounting system trial balance report for the fiscal year (e.g., NexGen's finalized totals as of September 30th) **under account type 4-Revenue and fund source 5101.**

Accounting Printouts – Trial Balance

RUN DATE: RUN TIME: 02:59 PM		MCAI BUDGETARY ACCOUNTING SYSTEM JOURNAL SUMMARY TRIAL BALANCE REPORT COOLSVILLE CITY BOARD OF EDUCATION FISCAL PERIOD/YEAR: 9/2008 THRU 8/2009				GLTBAL	
CCTR: 0020 SCOOBY DOO MIDDLE SCHOOL F4-C Fund-001-CCTR-SPND-Y-Prgr-Spse		DESC	ASN	TYPE	DEBIT	CREDIT	
12-1-0111-000-0020-5101-0-0000-0000		CASH IN BANK (OPERATING ACCT)	103110	D	81,892.00	0.00	
12-1-0115-000-0020-5101-0-0000-0000		CHANGE CASH	103183	D	100.00	0.00	
12-1-0118-000-0020-5101-0-0000-0000		CASH SHORT OR (OVER)	103257	D	45.17	0.00	
12-1-0121-000-0020-5101-0-0000-0000		INVESTMENTS (CURRENT)	103332	D	28,346.62	0.00	
12-2-0251-000-0020-5101-0-0000-0000		ACCOUNTS PAYABLE	202252	C	4.00	0.00	
12-2-0271-000-0020-5101-0-0000-0000		DEFERRED REVENUE	203037	C	520.71	0.00	
12-4-5110-000-0020-5101-0-0000-0000		SCHL LUNCH PROGRAM-SECTION 11	402246	C	0.00	139,248.50	
12-4-5130-000-0020-5101-0-0000-0000		SCHOOL BREAKFAST PROGRAM	402318	C	0.00	22,066.66	
12-4-5135-000-0020-5101-0-0000-0000		SEVERE NEED BREAKFAST (SN)	404930	C	0.00	3,971.87	
12-4-6710-000-0020-5101-0-0000-0000		DAILY SALES - LUNCH	402387	C	0.00	46,000.05	
12-4-6720-000-0020-5101-0-0000-0000		DAILY SALES - BREAKFAST	402459	C	0.00	1,615.20	
12-4-6730-000-0020-5101-0-0000-0000		DAILY SALES - A LA CARTE	402528	C	0.00	17,797.65	
12-4-6790-000-0020-5101-0-0000-0000		OTHER FOOD SERVICE INCOME	402600	C	0.00	11.16	
12-4-6810-000-0020-5101-0-0000-0000		INTEREST	402684	C	0.00	52.82	
12-5-3200-348-0020-5101-0-8420-0000		BUILDING SERVICES-GARBAGE AND WASTE	609215	D	719.80	0.00	
12-5-3200-373-0020-5101-0-8420-0000		BUILDING SERVICES-NATURAL GAS	757805	D	5,361.54	0.00	
12-5-4210-115-0020-5101-0-8420-0000		CHILD NUTRITION-MANAGER/ASSISTANT	606623	D	9,924.64	0.00	
12-5-4210-172-0020-5101-0-8420-0000		CHILD NUTRITION-COOK/BAKER	606697	D	53,941.73	0.00	
12-5-4210-180-0020-5101-0-8420-0000		CHILD NUTRITION-SUBSTITUTES	580143	D	3,772.26	0.00	
12-5-4210-210-0020-5101-0-8420-0000		CHILD NUTRITION -STATE INSURANCE	512858	D	38,076.00	0.00	
12-5-4210-220-0020-5101-0-8420-0000		CHILD NUTRITION -STATE RETIREMENT	512932	D	5,204.09	0.00	
12-5-4210-230-0020-5101-0-8420-0000		CHILD NUTRITION -SOCIAL SECURITY (FIC	513006	D	3,946.06	0.00	
12-5-4210-240-0020-5101-0-8420-0000		CHILD NUTRITION -FEDERAL MEDICARE	513080	D	922.84	0.00	
12-5-4210-250-0020-5101-0-8420-0000		CHILD NUTRITION -ST UNEMPLOYMENT COMP	513154	D	47.22	0.00	
12-5-4210-399-0020-5101-0-8420-0000		CHILD NUTRITION -OTHER PURCHASED SERV	550688	D	1,535.88	0.00	
12-5-4210-461-0020-5101-0-8420-0000		CHILD NUTRITION -PURCHASED FOOD	501424	D	99,254.05	0.00	
12-5-4210-463-0020-5101-0-8420-0000		CHILD NUTRITION -FOOD SERVICE SUPPLIE	501425	D	1,877.25	0.00	
12-5-4210-464-0020-5101-0-8420-0000		CHILD NUTRITION -FOOD PROCESSING SOPP	501426	D	11,105.59	0.00	
12-5-4210-499-0020-5101-0-8420-0000		CHILD NUTRITION-OTHER NONCAP EQUIPMT	646389	D	5,389.65	0.00	
12-5-4210-810-0020-5101-0-8420-0000		CHILD NUTRITION-INDIRECT COSTS	556082	D	13,059.00	0.00	
CCTR 0020		SUBTOTAL			364,658.10	230,963.91	

LEA CNP Annual Report

Fund Balances and Results of Operations:

5. **Total Expenditures**: Enter the total expenditures generated by the CNP, as reported on the final approved accounting system trial balance report for the fiscal year (e.g., NexGen's finalized totals as of September 30th) under account type 5-Revenue and fund source 5101.

RUN DATE: RUN TIME: 02:59 PM		MCAI BUDGETARY ACCOUNTING SYSTEM JOURNAL SUMMARY TRIAL BALANCE REPORT				GLTBAL	
CCTR: 0020 SCOOBY DOO MIDDLE SCHOOL		COOLVILLE CITY BOARD OF EDUCATION					
FISCAL PERIOD: 01/01/2008 - 01/01/2009		FISCAL PERIOD: 01/01/2008 - 01/01/2009					
FUND: 5101-0000-0000-0000							
FUND SOURCE: 5101-0000-0000-0000							
FUND TYPE: 5101-0000-0000-0000							
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FUND TYPE: 5101-0000-000							

LEA CNP Annual Report

Fund Balances and Results of Operations:

7. **Total Assets:** Enter the total value of assets, as reported on the final approved accounting system trial balance report under account type 1-Assets and fund source 5101.

- Inventory - Materials & Supplies (Account Code 0141):** Enter the value of materials and supplies inventory for the fiscal year.
- Inventory - Food (Account Code 0143):** Enter the value of food inventory for the fiscal year.

Accounting Printouts – Trial Balance									
RUN DATE RUN TIME		MCAI BUDGETARY ACCOUNTING SYSTEM JOURNAL SUMMARY TRIAL BALANCE REPORT							
02/29/2006		COOLSVILLE CITY BOARD OF EDUCATION FISCAL PERIOD/YEAR: 02/2005 THRU 5/2006							
CCTR: 0020 SCOOBY DOO MIDDLE SCHOOL		GLTBAL							
FUND: 0010 CCLC-5101-0-0000-0000									
12-1-0111-000-0020-5101-0-0000-0000		DEBIT	DEBIT	DEBIT	DEBIT	DEBIT	DEBIT	DEBIT	DEBIT
12-1-0115-000-0020-5101-0-0000-0000		CASH IN BANK (OPERATING ACCT)	103110	D	81,692.00				0.00
12-1-0115-000-0020-5101-0-0000-0000		CHANGE CASH	103183	D	100.00				0.00
12-1-0121-000-0020-5101-0-0000-0000		CASH SHORT OR (OVER)	103257	D	49.17				0.00
12-1-0121-000-0020-5101-0-0000-0000		INVESTMENTS (CURRENT)	103332	D	25,346.82				0.00
12-2-0251-000-0020-5101-0-0000-0000		ACCOUNTS PAYABLE	202252	C	4.00				0.00
12-2-0271-000-0020-5101-0-0000-0000		DEFERRED REVENUE	203037	C	529.71				0.00
12-4-5110-000-0020-5101-0-0000-0000		SCHL LUNCH PROGRAM-SECTION 11	402246	C	0.00				139,248.50
12-4-5130-000-0020-5101-0-0000-0000		SCHOOL BREAKFAST PROGRAM	402318	C	0.00				22,066.66
12-4-5135-000-0020-5101-0-0000-0000		SEVERE NEED BREAKFAST (SN)	404530	C	0.00				3,571.87
12-4-5135-000-0020-5101-0-0000-0000		DAILY SALES - LUNCH	402387	C	0.00				46,000.05
12-4-5135-000-0020-5101-0-0000-0000		DAILY SALES - BREAKFAST	402459	C	0.00				1,615.20
12-4-5135-000-0020-5101-0-0000-0000		DAILY SALES - A LA CARTE	402528	C	0.00				17,797.65
12-4-5135-000-0020-5101-0-0000-0000		OTHER FOOD SERVICE INCOME	402600	C	0.00				11.16
12-4-5135-000-0020-5101-0-0000-0000		INTEREST	402664	C	0.00				52.82
12-5-3200-348-0020-5101-0-8420-0000		BUILDING SERVICES-GARBAGE AND WASTE	699215	D	719.80				0.00
12-5-3200-373-0020-5101-0-8420-0000		BUILDING SERVICES-NATURAL GAS	757805	D	5,381.54				0.00
12-5-4210-115-0020-5101-0-8420-0000		CHILD NUTRITION-MANAGER/ASSISTANT	606623	D	9,924.84				0.00
12-5-4210-172-0020-5101-0-8420-0000		CHILD NUTRITION-COOK/BAKER	606697	D	53,941.73				0.00
12-5-4210-180-0020-5101-0-8420-0000		CHILD NUTRITION-SUBSTITUTES	580143	D	3,772.26				0.00
12-5-4210-210-0020-5101-0-8420-0000		CHILD NUTRITION - STATE INSURANCE	512858	D	38,076.00				0.00
12-5-4210-220-0020-5101-0-8420-0000		CHILD NUTRITION - STATE RETIREMENT	512932	D	5,204.09				0.00
12-5-4210-230-0020-5101-0-8420-0000		CHILD NUTRITION - SOCIAL SECURITY (FIC)	513006	D	3,946.06				0.00
12-5-4210-240-0020-5101-0-8420-0000		CHILD NUTRITION - FEDERAL MEDICARE	513080	D	922.84				0.00
12-5-4210-250-0020-5101-0-8420-0000		CHILD NUTRITION - ST UNEMPLOYMENT COMP	513154	D	47.22				0.00
12-5-4210-399-0020-5101-0-8420-0000		CHILD NUTRITION - OTHER PURCHASED SERV	558688	D	1,539.88				0.00
12-5-4210-461-0020-5101-0-8420-0000		CHILD NUTRITION - PURCHASED FOOD	501424	D	99,254.05				0.00
12-5-4210-463-0020-5101-0-8420-0000		CHILD NUTRITION - FOOD SERVICE SUPPLY	501425	D	1,877.25				0.00
12-5-4210-464-0020-5101-0-8420-0000		CHILD NUTRITION - FOOD PROCESSING SUPP	501426	D	11,109.59				0.00
12-5-4210-499-0020-5101-0-8420-0000		CHILD NUTRITION-OTHER NONCAP EQUIPMT	648389	D	5,389.85				0.00
12-5-4210-910-0020-5101-0-8420-0000		CHILD NUTRITION-INDIRECT COSTS	558092	D	13,059.00				0.00
CCTR 0020		SUBTOTAL			364,858.10				236,963.51

LEA CNP Annual Report

Fund Balances and Results of Operations:

8. Total Assets (Less Inventory): This will auto-calculate as Total Assets minus Inventory.

TOTAL ASSETS		\$	100000
Description		Account Code	
A.	Inventory-Material & Supplies	0141	\$ 10000
B.	Inventory-Food	0143	10000
TOTAL ASSETS (Less Inventory)		\$	80,000.00



LEA CNP Annual Report

Fund Balances and Results of Operations:

9. **Total Liabilities:** Enter the total liabilities as reported under account type 2-Liabilities and fund source 5101.

Accounting Printouts – Trial Balance

MCN BUDGETARY ACCOUNTING SYSTEM JOURNAL SUMMARY TRIAL BALANCE REPORT							GLTBAL
COOLSVILLE CITY BOARD OF EDUCATION FISCAL PERIOD/YEAR: 8/2005 THRU 5/2006							
CCTR: 0020 SCOOBY DOO MIDDLE SCHOOL Fd-C Fund-Obj-Cctr-SFnd-Y Prog-Spec	DESC	ASN	TYPE	DEBIT	CREDIT		
12-1-0111-000-0020-5101-0-0000-0000	CASH IN BANK (OPERATING ACCT)	103110	D	81,892.00	0.00		
12-1-0115-000-0020-5101-0-0000-0000	CHANGE CASH	103183	D	100.00	0.00		
12-1-0118-000-0020-5101-0-0000-0000	CASH SHORT OR (OVER)	103257	D	45.17	0.00		
12-1-0121-000-0020-5101-0-0000-0000	INVESTMENTS (CURRENT)	103332	D	28,346.82	0.00		
12-2-0251-000-0020-5101-0-0000-0000	ACCOUNTS PAYABLE	202252	C	4.00	0.00		
12-2-0271-000-0020-5101-0-0000-0000	DEFERRED REVENUE	203037	C	520.71	0.00		
12-4-5110-000-0020-5101-0-0000-0000	SCHL LUNCH PROGRAM-SECTION 11	402246	C	0.00	139,248.50		
12-4-5130-000-0020-5101-0-0000-0000	SCHOOL BREAKFAST PROGRAM	402318	C	0.00	22,066.66		
12-4-5135-000-0020-5101-0-0000-0000	SEVERE NEED BREAKFAST (SN)	404930	C	0.00	3,971.87		
12-4-6710-000-0020-5101-0-0000-0000	DAILY SALES- LUNCH	402387	C	0.00	46,000.05		
12-4-6720-000-0020-5101-0-0000-0000	DAILY SALES - BREAKFAST	402459	C	0.00	1,815.20		
12-4-6730-000-0020-5101-0-0000-0000	DAILY SALES - A LA CARTE	402528	C	0.00	17,797.65		
12-4-6750-000-0020-5101-0-0000-0000	OTHER FOOD SERVICE INCOME	402600	C	0.00	11.16		
12-4-6810-000-0020-5101-0-0000-0000	INTEREST	402654	C	0.00	52.82		
12-5-3200-348-0020-5101-0-3420-0000	BUILDING SERVICES-GARBAGE AND WASTE	699215	D	715.80	0.00		
12-5-3200-373-0020-5101-0-3420-0000	BUILDING SERVICES-NATURAL GAS	757805	D	5,361.54	0.00		
12-5-4210-115-0020-5101-0-3420-0000	CHILD NUTRITION-MANAGER/ASSISTANT	666623	D	9,924.84	0.00		
12-5-4210-172-0020-5101-0-3420-0000	CHILD NUTRITION-COOK/BAKER	666697	D	53,941.73	0.00		
12-5-4210-180-0020-5101-0-3420-0000	CHILD NUTRITION-SUBSTITUTES	580143	D	3,772.26	0.00		
12-5-4210-210-0020-5101-0-3420-0000	CHILD NUTRITION-STATE INSURANCE	512858	D	38,076.00	0.00		
12-5-4210-220-0020-5101-0-3420-0000	CHILD NUTRITION-STATE RETIREMENT	512932	D	5,204.09	0.00		
12-5-4210-230-0020-5101-0-3420-0000	CHILD NUTRITION-SOCIAL SECURITY (FIC	513006	D	3,946.06	0.00		
12-5-4210-240-0020-5101-0-3420-0000	CHILD NUTRITION-FEDERAL MEDICARE	513080	D	922.84	0.00		
12-5-4210-250-0020-5101-0-3420-0000	CHILD NUTRITION-ST UNEMPLOYMENT COMP	513154	D	47.22	0.00		
12-5-4210-399-0020-5101-0-3420-0000	CHILD NUTRITION-OTHER PURCHASED SERV	558688	D	1,535.88	0.00		
12-5-4210-461-0020-5101-0-3420-0000	CHILD NUTRITION-PURCHASED FOOD	501254	D	89,264.00	0.00		

LEA CNP Annual Report

Fund Balances and Results of Operations:

10. Net Cash Resources: @ 9/30/XXXX: This will auto-calculate as Total Assets minus Inventory and minus Total Liabilities.

TOTAL ASSETS		\$	100000
Description	Account Code		
A. Inventory-Material & Supplies	0141	\$	10000
B. Inventory-Food	0143		10000
TOTAL ASSETS (Less Inventory)		\$	80,000.00
TOTAL LIABILITIES		\$	5000
NET CASH RESOURCES @		\$	75,000.00



LEA CNP Annual Report

Fund Balances and Results of Operations:

- 11. Operating Months:** Enter the number of months meals are served (select 9, 10, 11, or 12 from dropdown box). Please note that you will need to **enter the total number of months in which meals were served and claimed** under account fund code 5101. This will include NSLP and SSO operating months.

OPERATING MONTHS
(Enter only the number of months meals are served)

10



LEA CNP Annual Report

Fund Balances and Results of Operations:

- 14. Operating Balance (Months):** This will auto-calculate. If the operating balance is greater than three months, a corrective action plan is required. Please refer to the corrective action plan requirements listed at the end of this memo.
- The LEA will be required to upload a corrective action plan if over the 3 months limit with the DocuSign.

AVERAGE MONTHLY EXPENDITURES	\$	7,500.00
THREE (3) MONTHS EXPENSES	\$	22,500.00
OPERATING BALANCE (MONTHS)	\$	10.00

Over 3 months **Yes**

(If the Operating Balance is greater than 3 months the SFA must submit a corrective action plan for ALSDE to review and approve along with this report)



LEA CNP Annual Report

Revenue / Expenditure Ratios:

16. Total Food Expenditures: Enter the total food expenditures, recorded under object code 461 (Purchased Food).

Accounting Printouts – Trial Balance					
RUN DATE: RUN TIME: 02:59: PM		MCAI BUDGETARY ACCOUNTING SYSTEM JOURNAL SUMMARY TRIAL BALANCE REPORT			GLTBAL
CCTR: 0020 SCOoby DOO MIDDLE SCHOOL Fd-C-Func-Obj-CCTR-SFnd-Y-Prpg-Spec		COOLSVILLE CITY BOARD OF EDUCATION FISCAL PERIOD/YEAR: 0/2006 THRU 6 /2006			
	DESC	ASN	TYPE	DEBIT	CREDIT
12-1-0111-000-0020-5101-0-0000-0000	CASH IN BANK (OPERATING ACCT)	103110	D	81,692.00	0.00
12-1-0115-000-0020-5101-0-0000-0000	CHANGE CASH	103183	D	100.00	0.00
12-1-0118-000-0020-5101-0-0000-0000	CASH SHORT OR (OVER)	103257	D	49.17	0.00
12-1-0121-000-0020-5101-0-0000-0000	INVESTMENTS (CURRENT)	103332	D	28,346.62	0.00
12-2-0251-000-0020-5101-0-0000-0000	ACCOUNTS PAYABLE	202252	C	4.00	0.00
12-2-0271-000-0020-5101-0-0000-0000	DEFERRED REVENUE	203037	C	520.71	0.00
12-4-5110-000-0020-5101-0-0000-0000	SCHL LUNCH PROGRAM-SECTION 11	402246	C	0.00	139,248.50
12-4-5130-000-0020-5101-0-0000-0000	SCHOOL BREAKFAST PROGRAM	402318	C	0.00	22,066.66
12-4-5135-000-0020-5101-0-0000-0000	SEVERE NEED BREAKFAST (SN)	404930	C	0.00	3,971.87
12-4-6710-000-0020-5101-0-0000-0000	DAILY SALES- LUNCH	402387	C	0.00	46,000.05
12-4-6720-000-0020-5101-0-0000-0000	DAILY SALES - BREAKFAST	402459	C	0.00	1,815.20
12-4-6730-000-0020-5101-0-0000-0000	DAILY SALES - A LA CARTE	402528	C	0.00	17,797.65
12-4-6790-000-0020-5101-0-0000-0000	OTHER FOOD SERVICE INCOME	402600	C	0.00	11.16
12-4-6810-000-0020-5101-0-0000-0000	INTEREST	402664	C	0.00	52.82
12-5-3200-348-0020-5101-0-8420-0000	BUILDING SERVICES-GARBAGE AND WASTE	699215	D	719.80	0.00
12-5-3200-373-0020-5101-0-8420-0000	BUILDING SERVICES-NATURAL GAS	757805	D	5,361.54	0.00
12-5-4210-115-0020-5101-0-8420-0000	CHILD NUTRITION-MANAGER/ASSISTANT	666623	D	9,924.64	0.00
12-5-4210-172-0020-5101-0-8420-0000	CHILD NUTRITION-COOK/BAKER	666697	D	53,941.73	0.00
12-5-4210-180-0020-5101-0-8420-0000	CHILD NUTRITION-SUBSTITUTES	580143	D	3,772.26	0.00
12-5-4210-210-0020-5101-0-8420-0000	CHILD NUTRITION -STATE INSURANCE	512858	D	38,076.00	0.00
12-5-4210-220-0020-5101-0-8420-0000	CHILD NUTRITION -STATE RETIREMENT	512932	D	5,204.09	0.00
12-5-4210-230-0020-5101-0-8420-0000	CHILD NUTRITION -SOCIAL SECURITY (FIC	513006	D	3,946.06	0.00
12-5-4210-240-0020-5101-0-8420-0000	CHILD NUTRITION -FEDERAL MEDICARE	513080	D	922.84	0.00
12-5-4210-250-0020-5101-0-8420-0000	CHILD NUTRITION -ST UNEMPLOYMENT COMP	513154	D	47.22	0.00
12-5-4210-399-0020-5101-0-8420-0000	CHILD NUTRITION -OTHER PURCHASED SERV	558688	D	1,009.00	0.00
12-5-4210-461-0020-5101-0-8420-0000	CHILD NUTRITION -PURCHASED FOOD	501424	D	99,254.05	0.00
12-5-4210-463-0020-5101-0-8420-0000	CHILD NUTRITION -FOOD SERVICE SUPPLIE	501425	D	1,877.25	0.00
12-5-4210-464-0020-5101-0-8420-0000	CHILD NUTRITION -FOOD PROCESSING SUPP	501426	D	11,109.59	0.00

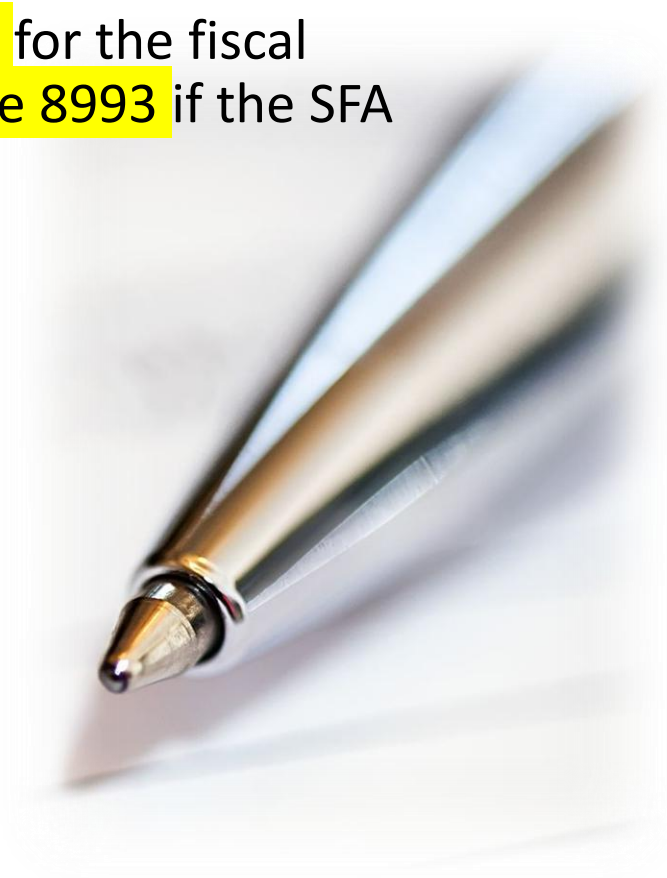
LEA CNP Annual Report

Revenue / Expenditure Ratios:

17. SWP Rebates: Enter any rebates from Statewide Purchasing (SWP) for the fiscal year. This will be the amount recorded under revenue function code 8993 if the SFA received SWP rebates.

SWP REBATES

\$ 5000



LEA CNP Annual Report

Revenue / Expenditure Ratios:

18. Other Rebates: Enter any other non-SWP rebates for the fiscal. This is also recorded under 8993.

OTHER REBATES (Systems that are not on SWP)

\$ 5000



LEA CNP Annual Report

Productivity:

Please note that for this fiscal year you will need to use the old online application system and the new LINQ system to calculate the total meal counts. The old system for the October 2024 through June 2025 meal counts and use the new LINQ system for meals between July 2025 through September 2025.



LEA CNP Annual Report

Productivity:

- 23. Total Breakfast Served:** Enter all breakfast meals claimed between 10/1 and 9/30. The SFA will need to add all school breakfast meals including Seamless Summer Breakfast meals.



LEA CNP Annual Report

Productivity:

24. Total Lunch Served: Enter all breakfast meals claimed between 10/1 and 9/30. The SFA will need to add all school lunch meals including Seamless Summer lunch meals



LEA CNP Annual Report

Productivity:

25. Total Snacks Served: Enter all snack meals claimed, including Area Eligible, Non-Area Eligible, and Seamless Summer Option snacks.



Productivity:

program food

0 "Daily Sales-

ding", and 6790

totals as of

TBAL

CREDIT

0.00

0.00

0.00

0.00

0.00

0.00

0.00

139,248.50

22,066.66

3,971.87

46,000.05

1,815.20

Accounting Printouts – Trial Balance

RUN DATE:
RUN TIME: 02:59: PM

CCTR: 0020 SCOOBY DOO MIDDLE SCHOOL
Fd-C-Func-Obj-CCTR-SFnd-Y-Prog-Spec

MCAI BUDGETARY ACCOUNTING SYSTEM
JOURNAL SUMMARY TRIAL BALANCE REPORT

COOLSVILLE CITY BOARD OF EDUCATION
FISCAL PERIOD/YEAR: 0/2006 THRU 6 /2006

GLTBAL

DESC	ASN	TYPE	DEBIT	CREDIT	
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12-4-6810-000-0020-5101-0-0000-0000	INTEREST	402664	C	0.00	50.00

LEA CNP Annual Report

Productivity:

36. Total Labor Hours: Enter total labor hours, ensuring consistency with the Pass-Thru worksheet and including FSMC and temporary labor services for the fiscal year.

FY 2024		
Total Annual Salary:	\$	820,267.00
Total Fringe Benefits:	\$	463,868.12
Total Raises to be Passed Through:	\$	365,471.13
Total Amount to be Passed Through:	\$	829,339.25
Monthly Pass-Thru:	\$	69,111.60
Quarterly Pass-Thru:	\$	207,334.81
Total Cafeteria Staff Labor Hours (include contract cafeteria staff labor hours)		38112



LEA CNP Annual Report

Productivity:

37. Meals Per Labor Hours: This is auto-calculated.



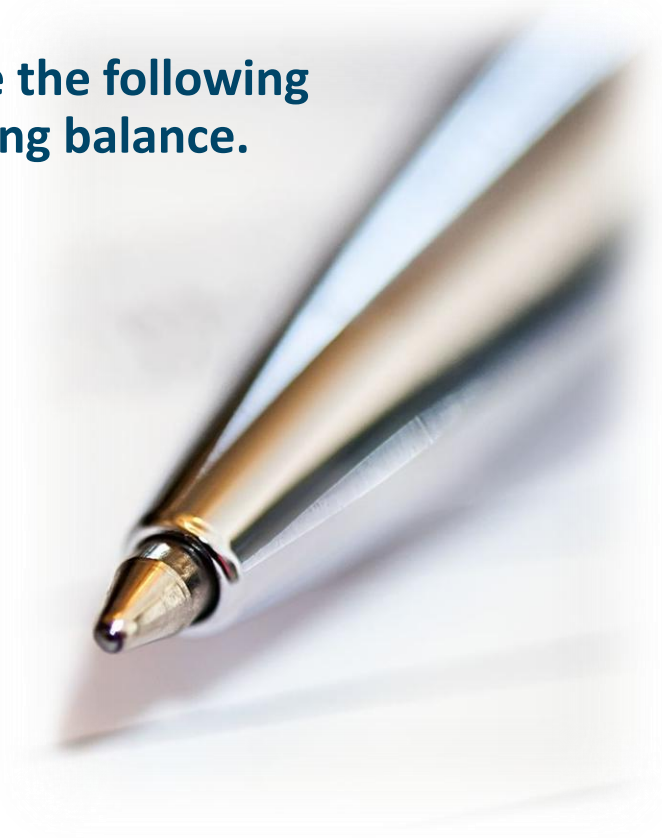
LEA CNP Annual Report

What is the Alabama State Department of Education Child Nutrition Program Section reviewing and validating?

1. USDA federal regulations require the state agency (SA) to review and validate the following annually to ensure subrecipients are not exceeding the three-months operating balance.

Therefore, the SA is only validating the following data to ensure compliance:

- ✓ Total Assets
- ✓ Total Inventory
 - ✓ Food
 - ✓ Material & Supplies
- ✓ Total Liabilities
- ✓ Total Expenditures
- ✓ Total CNP operating months



LEA CNP Annual Report

USDA Federal programs Net Cash Resource Operating Balance Calculation:

Total Assets

Less Inventory (Food, material, and supplies)

Less Liabilities

Total Net Cash Resources (Operating Balance)

Three months expenditures calculation:

Total Expenditures (fiscal year: October 1 through September 30)

Divided by Total Operating Months (Only the number of months meals are served)

One Months Expenses

Multiplied by three (3)

Three Months Expenses

If the Net Cash Resources is greater than the Three Months Expenses, then the SFA is not in compliance with federal regulations.



LEA CNP Annual Report

Fund Balances and Results of Operations:

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AVERAGE MONTHLY EXPENDITURES	\$	7,500.00
THREE (3) MONTHS EXPENSES	\$	22,500.00
OPERATING BALANCE (MONTHS)	\$	10.00

Over 3 months **Yes**

(If the Operating Balance is greater than 3 months the SFA must submit a corrective action plan for ALSDE to review and approve along with this report)



LEA CNP Annual Report

Corrective Action Required:

The **SFA must implement and submit written procedures** detailing the steps taken to ensure its compliance with the net cash resources limitation to a level at or below three months' average expenses. Below are SA's recommendations.

1. The plan should be typed on the SFA's letterhead and signed by the authorized representatives listed in the plan.
2. The written procedures may include the following steps:
 1. The CNP Director schedules an electronic calendar reminder to meet with the Chief School Financial Officer (CSFO) quarterly to review the current operating balance of the CNP funds to forecast if it appears the SFA/LEA will exceed the three (3) months operating balance.
 2. If it appears that the CNP program will exceed the 3-months limit a spend down plan will be developed to ensure by September 30 the operating balance will not exceed 3 months.
 3. The SFA may use the excess net cash balance to purchase needed and allowable items such as equipment and supplies (i.e., Ovens, Lunchroom Tables, Serving Lines, etc.)
 4. The CSFO may reduce the Pass-Thru funding to only the SFA cost centers that are in need of funding if allowable per Alabama Legislature Acts.
3. This process could include a current SA Approved Plan to address resources that exceed the net cash resource limitation.

