



STATE OF CONNECTICUT
DEPARTMENT OF EDUCATION



TO: Sponsors of the National School Lunch and Breakfast Programs

FROM: Paul F. Flinter, Chief
Bureau of Health/Nutrition, Family Services and Adult Education

DATE: December 7, 2007

SUBJECT: Operational Memorandum # 5-08
Report of Annual Revenue and Cost Expenditures

Federal Regulations require a review of the net cash resources of Child Nutrition Programs to ensure continued non-profit status. To ensure that the program income and expenditures fall within the allowable three months operating costs, all programs (*including* Residential Child Care Institutions) must supply the information as indicated on the enclosed Sample Form.

Sponsors are not required to use this specific form. An audited annual (2006-2007 school year) report for the Food Service Department may be submitted instead. If you choose to submit your school district or Residential Child Care Institution Food Service Department's annual financial statement, the following items *must* be included and **highlighted**: (Failure to do this will cause a delay in the processing of this information.)

1. Total revenue for the Child Nutrition Programs (CNP). Also indicate if this total reflects your federal and state reimbursements. These figures should be highlighted separately.
2. Total expenses for the CNP. (Also include all BOE subsidies.)
3. Accounts payable as of June 30, 2007.
4. Accounts receivable as of June 30, 2007.
5. Ending Inventories (for both Government Commodities at the Storage & Processing rate and regular purchased food) as of June 30, 2007. Also, indicate if you combine the ending inventories.
6. Ending cash balance as of June 30, 2007.

RESPONSE DUE: The financial information must be submitted to the Child Nutrition Programs no later than **January 31, 2008**. Please note that only authorized signatures are acceptable on this report. Check your school district's *Sponsor Nutrition Application Information* page in your Online Agreement to determine who the authorized representatives are in your school district.

Questions may be directed to:

COUNTY	CONSULTANT	EMAIL	PHONE
Hartford and Tolland	Teri Dandeneau Henry Garcia	teri.dandeneau@ct.gov henry.garcia@ct.gov	860-807-2079 860-807-2048
New London, Windham and Middlesex	RoseAnna Holliday	roseanna.holliday@ct.gov	860-807-2064
Fairfield and Litchfield	Lorraine Sternal Henry Garcia	lorraine.sternal@ct.gov henry.garcia@ct.gov	860-807-2008 860-807-2048
New Haven	Bob Zwack	robert.zwack@ct.gov	860-807-2081

Enclosure

Important: This is a numbered Operational Memorandum that contains important program information. Please read carefully and retain in a binder for your future reference. Operational Memoranda are also posted on the Child Nutrition website:
<http://www.sde.ct.gov/sde/cwp/view.asp?a=2626&q=320676>