

Steps to complete the Annual Financial Report: Monthly/Yearly

What you will need monthly:

- Detailed Revenue and Expense Report and Summary Report from the Business Office.
- MEFS Revenue Codes: Located on the CN website under Financials
- Monthly Claim Reimbursement Report: CNPWeb: Reports – Accounting Reports – Reimbursement Earned (ED293A) – click the Printer Action Icon – Enter Year (2025) – Generate Report. Double check total claim with the Payments Tab listing.
- Financial Reporting Worksheet: Located on the CN Website – Download worksheet to your computer to use each month.

Monthly To Do List:

After Claims have been submitted, enter reimbursement into Financial Reporting Worksheet. Pull the ED293A report and confirm with your payments Tab.

ED293A looks like this:

Totals for Program Year (PY) 2025														
Regular	Free/Red	After	State	Milk	Breakfast	State	State	State	State	FFVP	Local	Meals	Total	Date
\$262.65	\$1,144.87	\$0.00	\$0.00	\$0.00	\$320.79	\$247.50	\$0.60	\$914.28	\$6.00	\$0.00	\$0.00	\$0.00	\$2,896.69	8 / 2024
\$262.65	\$1,144.87	\$0.00	\$0.00	\$0.00	\$320.79	\$247.50	\$0.60	\$914.28	\$6.00	\$0.00	\$0.00	\$0.00	\$2,896.69	

Regular Lunch Amount	Free/Red Lunch Amount	After School Program	State Match	Milk Program Amount	Breakfast Program Amount	State Breakfast Paid	State Breakfast Reduced	State Lunch Paid	State Lunch Reduced	FFVP Amount	Local Produce Amount	Meals Publicly Funded	Total	Date	Revision
District Name: Deer Isle-Stonington CSD (1049)															
\$262.65	\$1,144.87	\$0.00	\$0.00	\$0.00	\$320.79	\$247.50	\$0.60	\$914.28	\$6.00	\$0.00	\$0.00	\$0.00	\$2,896.69	8 / 2024	0
\$262.65	\$1,144.87	\$0.00	\$0.00	\$0.00	\$320.79	\$247.50	\$0.60	\$914.28	\$6.00	\$0.00	\$0.00	\$0.00	\$2,896.69		

Payment Tab

Program Year: 2025 Sponsor: 1049-Deer Isle-Stonington CSD

Sponsor Summary Deer Isle-Stonington CSD (1049)

Checklist	Applications	Forms	Activities	Claims	Payments	Users
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Hancock County

Open Balance Transactions	Lunch	Breakfast	Snack	Milk	Match	FFVP	Produce	Total Payable	
Total Open Transactions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Batch Number	Date	Lunch	Breakfast	Snack	Milk	Match	FFVP	Produce	Total Payment
> 1333	9/10/2024	1,407.52	320.79	0.00	0.00	1,168.38	0.00	0.00	2,896.69

ED293A

Regular Lunch Amount	Free/Red Lunch Amount
\$262.65	\$1,144.87
\$262.65	\$1,144.87

= Federal Reimbursement Lunch =
= 1407.52

Lunch

1,407.52

Breakfast Program Amount
\$320.79
\$320.79

= Federal Reimbursement Breakfast =

Breakfast

320.79

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State Breakfast Paid	State Breakfast Reduced
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= State of Maine Reimb. Breakfast =

\$247.50	\$0.60
\$247.50	\$0.60

Combined on Payment Tab with Breakfast

Match

1,168.38

State Lunch Paid	State Lunch Reduced
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= State of Maine Reimb. Lunch =

\$914.28	\$6.00
\$914.28	\$6.00

(247.50+.60+914.28+6 = \$1168.38)

Enter data in the Financial Worksheet for month:

	A	B	C	D	E	F	G	H	I	J	K
1	CHILD NUTRITON FINANCIAL REPORTING				Green-Enter Data	Yellow-Locked	Red No Data				
2											
3	Income										
4											
5		TOTALS	School Lunch	After School Snacks	School Breakfast	Special Milk	Seamless Waiver Supper	FFVP	Summer Program	CACFP	A la Carte
6	Sales to Children	\$ -									
7	Sales to Adults	\$ -									
8	Loans/Interest	\$ -									
9	State Revenue Match	\$ 1,168.38	\$ 920.28		\$ 248.10						
10	Federal Reimbursement	\$ 1,728.31	\$ 1,407.52		\$ 320.79						
11	Other Income	\$ -									
12	Rebates	\$ -									
13											
14	TOTAL INCOME	\$ 2,896.69	\$ 2,327.80	\$ -	\$ 568.89	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Payment Tab and ED293A also have Snack, FFVP, Milk and Produce. You will add those amounts in the matching columns in the Financial Worksheet on line 10, Federal Reimbursement. Produce will be listed in the “Other Income” line under Lunch.

Validate claim reimbursement with your Detailed Revenue Report that you receive from your Business Manager. The Business manager should be separating your revenue income by the MEFS revenue codes sheet. When you receive payment from the State of Maine, an Advice Slip is provided, and a description is listed with each dollar figure. Match that description with MEFS Revenue Codes to ensure correct reporting. See below:

	Description from Payment	MEFS Revenue #	MEFS Fund #	CN Financial Reporting Worksheet line/column
	SY2025			
CFDA	SNP Federal Funds for School Meals			
10.555	EDUC. SCHOOL NUTRITION, LUNCH (S.A.) Free and Reduced Meals	4553	2930	10 / C
10.555	EDUC. SCHOOL NUTRITION, LUNCH (REG.) Paid Meals	4551	2930	10 / C
10.553	EDUC. SCHOOL NUTRITION, BREAKFAST	4554	2930	10 / E
10.582	FFVP PAYMENT	4559	2930	10 / H
10.555	EDUC. SCHOOL NUTRITION, AFTERSCHOOL SNACK	4556	2930	10 / D
10.556	EDUC. SCHOOL NUTRITION, MILK PROG.	4555	2930	10 / F

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Other income may be listed in the Detailed Revenue Report, you will add those numbers to the following lines:

Sales to Children – This is for A la Carte sales as all meals are paid through Federal and State reimbursement. The revenue should be listed under A La Carte (K)

Sales to Adults – All adult meal are a la carte and should be added under the a la carte column (K).

Interest – If your account is interest bearing then monthly interest is added here. (8B)

Other Income – All other income is placed on this line under the correct column heading depending on program. (11 C-K)

Expenses broken out by program:

	A	B	C	D	E	F	G	H	I	J	K
17	Expenses										
18											
19		TOTALS	School Lunch	After School Snacks	School Breakfast	Special Milk	Seamless Waiver Supper	FFVP	Summer Program	CACFP	A la Carte
20	Food Expense	\$ -									
21	Labor Direct	\$ -									
22	Equipment \$300 or less	\$ -									
23	Equipment More than \$300	\$ -									
24	Other	\$ -									
25	Indirect Cost	\$ -									
26											
27	TOTAL EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Food – All Foods. You will break this out by program

Labor and Benefits – Employees working in the child nutrition program

Equipment \$300 or less - Think of this as Smallware

Equipment more than 300 – oven big ticket items

Other – Non Food, telephone, conference CN, repair and maintenance fees, etc..

Indirect cost – This would be if your district used a formula to determine and charge you for overhead cost like heat, gas, electricity etc..

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Participating in FFVP – You have already broken your Food, Other and Labor each month. Enter that breakdown in the Financial Worksheet. Line 20, 21 and 24 / Column H.

Claim Form:

Financial Worksheet:

Fresh Fruit and Vegetables		H
Operating Costs		
12. Food	Amount: 1,421.96	
13. Labor	Amount: 665.56	
14. Other	Amount: 66.89	
15. Total Operating	Amount: 2,154.41	
Administrative Costs		
16. Equipment	Amount: 0.00	
17. Labor	Amount: 215.44	
18. Other	Amount: 0.00	
19. Total Administrative	Amount: 215.44	
20. Total Claim Amount	Amount: 2,369.85	
21. Products Purchased		
2/1 clementine		
2/5 banana		
2/6 apple		
2/7 carrot		

Food Expense	\$ 1,421.96
Labor Direct	\$ 881.00
Equipment \$300 or less	
Equipment More than \$300	
Other	\$ 66.89
Indirect Cost	
	\$ 2,369.85

After School Snack Program – A form has been provided for you on the CN website: [Afterschool Snack Service | Department of Education \(maine.gov\)](#) called, “Daily Record Form”. The last page of this form will help you with calculating your monthly Food, Labor and Other expenses monthly. Enter the results in your Financial Worksheet. Line 20, 21, and 24 / Column D.

A La Carte – Can get a little more in depth. Your smart snacks are an easy food expense to have. I would recommend on each invoice you break out you’re a la carte and have an expense line called A la Carte on your detailed expense report. This will keep track of catering / A La cate expenses. If you are serving second meals, you would need to know your meal cost to pull that number out of the total Food Expense.

There is also a Weekly A La Carte Record Sheet provided as a tool to keep track of items and costs. This is found [National School Lunch Program \(NSLP\) | Department of Education](#) under Daily Operations Forms.

Enter the results in your Financial Worksheet. Line 20 / Column K.

School Breakfast - This can be as simple as taking the number of meals served with how much a breakfast meal costs and putting the total under Food (Line 20 / column E) and Other (Line 24 / column E). Other would be the cost of napkin, straw spoon.

School Lunch – Once you have calculated your Food expenses for all your other programs, the remainder will be School Lunch. Enter the results in your Financial Worksheet. Line 20 / Column C

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School Breakfast and Lunch – Another option to figure out food expenses: Total meals served of the breakfast and lunch program, divided by each program. This gives you the percentage of meals served. Use this percentage for the remaining Food expenses after all the other program food expenses have been calculated for Breakfast and Lunch food expenses.

Also provided on our Child Nutrition Website [National School Lunch Program \(NSLP\) | Department of Education](#) under Daily Operations Forms, you will find a Daily Record Form for both Breakfast and Lunch. These can be additional tools to help you determine expenses.

Labor & Benefits– If you do not have the breakdown of B & L cost for each program, you can take the total number of meals for each program and divide that total by each program total to then get the percentage for each program. Take that percentage and times it by your remaining Labor expense total. Enter those figures in the correct Program column on Line 21

Financial Reporting Worksheet: Best practice would be to complete this process monthly. There is a tab for each claiming month to enter data. All the monthly Tabs will automatically roll into the “Yearly” Tab.

The only items you may need to add is the Account Receivable and Payable lines. Any receivables or payables that have not been reported in the revenue and expense listing from your Business Manager will go there:

Beginning Fund Balance/Checkbook Balance	\$	-	
Total Income	\$	-	Accounts Receivable
Total Expense	\$	-	Accounts Payable
Ending Fund Balance/Checkbook Balance	\$	-	

You will use the data on the Yearly tab to complete your Annual Financial Report.

Notes:

All Child Nutrition funds should be reported separately in the Districts/ Sponsors accounting software. DOE provides MEFS numbers for each of our revenue streams to help with this process. You should work with your business office on how your expenses are recorded in your system. The Child Nutrition Program provides Federal and State money to sponsors for meals and must be recorded separately.

When completing the Annual Financial Report, the responsibility is with the Foods Service department. The business office can be included but there must be a division of duties for program integrity. We encourage you to work together in this process.

Last claim month is usually June, payment is normally received in July. This revenue must be reported in June in the correct program year for when the meals were served.

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Report ED293T with MEFS codes for F2025:

4551	4553	4556	3250	4555	4554	3258	3258	3250	3254	4559	4353	3250	MEFS Fund #
Regular Lunch Amount	Free/Red Lunch Amount	After School Program	State Match	Milk Program Amount	Breakfast Program Amount	State Breakfast Paid	State Breakfast Reduced	State Lunch Paid	State Lunch Reduced	FFVP Amount	Local Produce Amount	Meals Publicly Funded	Accounts