

A background image of children in a school cafeteria, overlaid with a dark blue semi-transparent filter. The children are standing in a line, looking at food trays. A boy in the foreground is wearing a red jacket and looking down at a tray. Other children are visible behind him, some looking towards the camera.

MAINE DEPARTMENT
OF EDUCATION
Child Nutrition Programs

NSLP Annual Financial Report (AFR) May 22, 2025

Presented by: Jodi Truman, Financial Specialist

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Agenda

- Reminders
- Reporting Time Frame
- Tools needs to complete the Annual Financial Report
- Review of the Annual Financial Report
- Q & A

Reminders

- The Annual Financial Report is located in CNPWeb
- Program Period 2025.
- Navigate to the Forms Tab and the report will be listed.
- Click the + icon to the left of the AFR
- Once report is complete, enter the filers name and number in box 26
- Check box 27 to “Certify”
- Save
- The Financial Specialist will review / approve / or send back with corrections
- **Report must be in “Pending Approval” by September 1, 2025**

Reporting Date July1, 2024 – June 30, 2025

Reporting Income and Expenses for the following Programs and Time frames:

- SNP Program Year 2025 July 1, 2024 – June 30, 2025
- SFSP Program Year 2024 June, July, August 2024
- CACFP AT-Risk After School Meals Program
 - Program Year 2024 July, August, September and
 - Program Year 2025 October 2024 – June 2025.

Tools Needed

- CNPWeb Access. Claim Filer has access to complete report.
- Detailed Revenue and Expense Report and Summary Report from the Business Manager.
- Monthly Claim Reimbursement Report: CNPWeb – Reports – Accounting Reports – Reimbursement Earned (ED293A) – click the Printer Action Icon – Enter Year (2025) – Generate Report. Review report with the Claim Payments Tab.
- Financial Reporting Worksheet (if used through school year)
- **Annual Financial Report Instructions are located in the Help Tab of CNPWeb.**

Annual Financial Report- Income

Income Section

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
	Totals	School Lunch	Afterschool Snack Service	School Breakfast	Special Milk Program	Seamless Waiver Supper	Fresh Fruit & Vegetable Pgm FFVP	Summer Food Service Pgm SFSP	Child & Adult Care Food Pgm CACFP	(Non-Federal) Other Food Service
(1) Sales to Children	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>				<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
(2) Sales to Adults	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
(3) Loans/Interest	<input type="text" value="0.00"/>									
(4) State Revenue Match	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>								
(5) Federal Reimbursement	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	
(6) Other Income	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
(7) Rebates	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>				<input type="text" value="0.00"/>
(8) Income Totals	<input type="text" value="0.00"/>	Total (B)	Total (C)	Total (D)	Total (E)	Total (F)	Total (G)	Total (H)	Total (I)	Total (J)
	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>

Review of Report ED293A

- Headers and codes:

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

- Federal Lunch Accounts combined total of \$1407.52

Regular Lunch Amount	Free/Red Lunch Amount
District Name: Deer Isle	
\$262.65	\$1,144.87
\$262.65	\$1,144.87

- Federal Breakfast Account total of \$320.79

Breakfast Program Amount
\$320.79
\$320.79

- State of Maine Reimbursement for Lunch total \$920.28

State Lunch Paid	State Lunch Reduced
\$914.28	\$6.00
\$914.28	\$6.00

- State of Maine Reimbursement for Breakfast total \$248.10

State Breakfast Paid	State Breakfast Reduced
\$247.50	\$0.60
\$247.50	\$0.60

Review of Payments Tab in CNPWeb

Sponsor Summary

Schools (2)

Checklist			Applications		Forms		Activities		Claims		Payments		Users		
York 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	0.00				
Batch Number		Date	Lunch	Breakfast	Snack	Milk	Match	FFVP	Produce	Total Payment					
>	1279	1/8/2024	5,234.61	1,821.38	0.00	0.00	10,167.55	0.00	0.00	17,223.54					
>	1274	12/11/2023	6,443.81	2,402.36	0.00	0.00	11,056.70	0.00	1,245.38	21,148.25					
>	1268	11/10/2023	6,073.60	2,376.02	0.00	0.00	12,441.80	0.00	0.00	20,891.42					
>	1262	10/12/2023	5,229.48	2,128.36	0.00	0.00	12,660.45	0.00	0.00	20,018.29					
>	1253	9/12/2023	460.82	154.18	0.00	0.00	1,180.10	0.00	0.00	1,795.10					
Total Payments			23,442.32	8,882.30	0.00	0.00	47,506.60	0.00	1,245.38	81,076.60					

- Lunch (MEFS 4551, 4553) and Breakfast (MEFS 4554) equal the Federal Reimbursement
- Match is the Maine payment for Lunch and Breakfast meals combined. The breakdown of those can only be found on the ED293A report or the Claim Summary breakdown. These must be broken down to be reported in the correct Lunch or Breakfast category.

Review of the Payment Advice Slip

	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

	Description from Payment SY2025	MEFS Revenue #	MEFS Fund #	CN Financial Reporting Worksheet line/column
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

Note: This example is using the monthly/yearly worksheet. The headers may not match the AFR as changes did not get made in time.

Annual Financial Report- Expense

Expenses Section

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
	Totals	School Lunch	Afterschool Snack Service	School Breakfast	Special Milk Program	Seamless Waiver Supper	Fresh Fruit & Vegetable Pgm FFVP	Summer Food Service Pgm SFSP	Child & Adult Care Food Pgm CACFP	(Non-Federal) Other Food Service
(9) Food Expense										
\$	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
%		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(10) Labor Direct Preparation										
\$	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
%		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(11) Equipment \$300 or less										
\$	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
%		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(12) Equipment - More than \$300										
\$	0.00									
(13) Other										
\$	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
%		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(14) Indirect Costs										
\$	0.00									
(15) Expense Total										
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Net Income / Loss

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
Totals	School Lunch	Afterschool Snack Service	School Breakfast	Special Milk Program	Seamless Waiver Supper	Fresh Fruit & Vegetable Pgm FFVP	Summer Food Service Pgm SFSP	Child & Adult Care Food Pgm CACFP	(Non-Federal) Other Food Service
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

The net income or loss is then calculated from the Income Totals, Line 8 and the Expense Totals on line 15.

The system will complete the calculation automatically

Account Balance

- #16 Beginning balance as of July 1, 2024
- #17 Total from A8 Income Total
- #18 Total from A15 Expense Total
- #19 Ending Balance $\#16 + \#17 - \#18 = \text{Total}$
- #20 Any bills that have not been paid from FY2025
- #21 Any revenue that has not been posted FY2025
- #22 Balance of Accounts: $\#20 - \#21 = \text{Total}$

Account Balance

(16) Beginning Balance	(20) Accounts Payable
<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
(17) Income Total	(21) Accounts Receivable
<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
(18) Expense Total	(22) Balance of Accounts
<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
(19) Ending Balance	
<input type="text" value="0.00"/>	

The balance to high reports are generated from the results of box 19.

Certification

Certification

(25) Select the last month for which a claim was submitted for the Program Year:

(26) Prepared by:

Phone Number:

Ext:

(27) ☐ "I certify to the best of my knowledge and belief that the information provided herein is true, complete, and accurate. I am may subject me to criminal, civil, or administrative consequences including, but not limited to violations of U.S. Code Title

Checklist	Applications	Forms	Activities	Claims	Payments	Users
York County						
Form Name	Revision	Status	Date Approved	Action		
FFVP Acton Elementary School (3)	0	Approved	4/20/2023			
October Survey	0	Approved	11/16/2022			
Annual Financial Report	0	Pending Approval				
Verification Summary		Complete	11/9/2022			
Verification Results		Complete	11/18/2022			

Child Nutrition Home

Programs

CNPWeb/NEO

Student Eligibility &
Applications

Financial

Legal References

Webinars and Training

Financial Information



Financial Webinar - Child Nutrition Budget

Financial Resources and Guidance

- [Financial Management: A Course for School Nutrition Directors](#) (link to ICN)
- [Indirect Costs Guidance for State Agencies & School Food Authorities \(FNS\)](#)
- [Inventory Turnover Rate Calculation](#)
- [MFES Revenue Codes](#)

Financial Reporting

- [Financial Reporting - Monthly, Yearly](#)
- [Financial Reporting Webinar](#)
- [Financial Reporting Webinar](#)
- [Directions for AFR Worksheet](#)

Annual Financial Reporting

- [Annual Financial Report Webinar](#)
- [Annual Financial Report](#)

Additional recourses are available on our website

- Financial Reporting – Monthly, Yearly
- Directions for AFR Worksheet



Questions



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