Maine DOE Child Nutrition Financial Webinar

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Maine Department of Education

Financial Webinar Topics For Today

- Annual Application
  - New for Program Year 2024
    - Audit Reporting - Sponsor Summary
    - CNPWeb User Access Annual Certification - Checklist

- Annual Financial Report
  - Time Frame of Financial Report / Due date
  - Location of Financial Report
  - How to read your reimbursement description
  - Payment Tab – Reimbursement to enter on Financial Report
  - In’s and out’s when completing the Financial Report

Maine Department of Education

Annual Application Updates

Program Year 2024 - Sponsor Information Sheet – Audits Q 38. – 41.

Title 20-A: EDUCATION
Part 3: ELEMENTARY AND SECONDARY EDUCATION
Chapter 221: SCHOOL RECORDS, AUDITS AND REPORTS
Subchapter 2: AUDITS
§6051. School administrative units

6. Report to commissioner. Within 6 months after the end of the audit period, the school board shall provide the commissioner with: A. A copy of the audit report; [PL 2001, c. 344, §9 (NEW).]

38. Select the month your Fiscal Year **Begins:** July **Ends:** June

39. ○ Yes ○ No The Sponsor expended (or expects to expend) **$750,000** or more in Federal awards from all sources during the fiscal year cited above.

If the answer to the above question was "Yes," please complete the question below:

40. ○ Yes ○ No The Sponsor's single audit for the fiscal year cited above has been completed.

○ A copy of the audit report (reporting package and data collection form) for the most recently completed fiscal year has been submitted to the Maine DOE.

Date Submitted:

○ A copy of the audit report for the most recently completed fiscal year will be submitted to the Maine DOE no later than the following date.

Date Report will be Submitted:

If the answer to the above question was "No," please complete the question below:

41. ○ Yes ○ No It is anticipated that the Single Audit will be completed and the Audit Report submitted to the Maine DOE no later than the following date.

Date Report will be Submitted:

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Audit Compliance - *All sponsors expending $750,000 or more in federal funds from **all** programs are to do a single audit each year. This includes Private/Non Public Schools.*

Q38: Enter the months of your fiscal year (defaults to July/June)

Q39: Indicate Yes/No if your Sponsor expended $750,000 or more in total Federal funds for all programs during the **prior** fiscal year.
If Yes, answer Q40.

Q40: Indicate Yes/No if the Sponsor's single audit has been completed.
If Yes, indicate that the Sponsor has submitted the audit report to Maine DOE and complete one of the sub questions.

If No to Q39, answer Q41

*You may need to check with your Business Office to answer this question.

****Private school sponsors*** *– If 'No' to Q39, a signed verification statement that they did not expend $750,000 or more in total federal funds must be uploaded to the checklist tab by the date listed in Q41. If 'Yes' to Q39, upload the Audit report by the date listed in Q40 to the checklist tab*

Item	Off-Line Forms - As Needed	Downloads	Date Sent	Date Received	Date Complete	Action
15.	Audit Report for Non-Public Private Schools					

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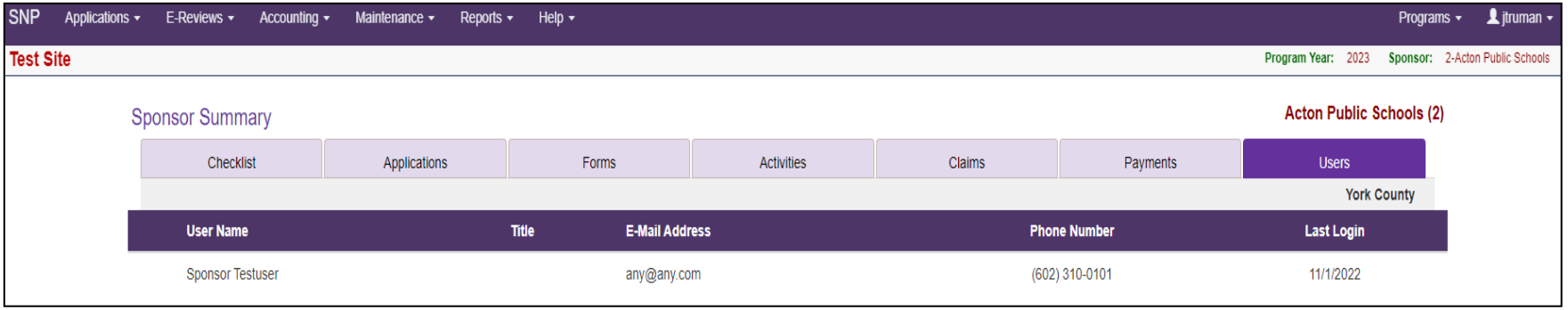
New for 2024 - CNP Web – User Access



New this year, your Superintendent will validate that all users listed in the “Users” tab are all active employees and will continue to need access to CNPWeb.

On the “Checklist” Tab – OffLine Forms Description, you will see:

This form will need to be signed by the Superintendent and uploaded.

This is a required Form.

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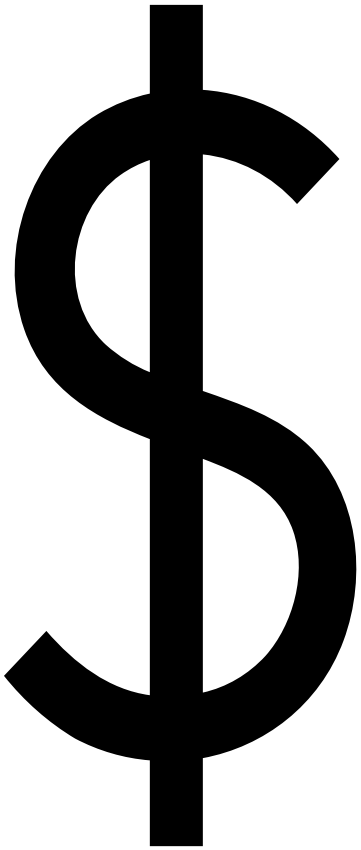

Financial Reporting

Maine Department of Education

Annual Financial Report: Program Year 2023

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

- SNP Program Year 2023 July 1, 2022 – June 30, 2023
- SFSP Program Year 2022 June, July, August 2022
- CACFP AT-Risk After School Meals Program
  - Program Year 2022 July, August, September and
  - Program Year 2023 October 2022 – June 2023.

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Reviewing payments to Sponsors via Payment Receipt

Amount	Program Description
17,926.35	15-EDUC. SCHOOL NUTRITION, LUNCH (REG.)
33,546.84	18-EDUC. SCHOOL NUTRITION, LUNCH (S.A.)
22,359.15	3-EDUC. SCHOOL NUTRITION, BREAKFAST
8,714.23	34-FFVP PAYMENT
162.80	6-EDUC. SCHOOL NUTRITION, LUNCH REDUCED STATE
39,644.16	6-EDUC. SCHOOL NUTRITION, LUNCH PAID STATE
93.90	6-EDUC. SCHOOL NUTRITION, BREAKFAST REDUCED STATE
11,695.20	6-EDUC. SCHOOL NUTRITION, BREAKFAST PAID STATE
490.00	6-EDUC. SCHOOL NUTRITION, LOCAL PRODUCE

Federal Funds

State Funds

Lunch (Reg.) = Paid federal meal rate times the total of all meals served = $
Lunch (S.A.) = Paid, Reduced, Free federal meal rates times meals served by category =$ minus the Lunch (Reg.) $ Total is the Lunch (S.A)

Lunch Reimbursement	Lunches Served	Rate	Reimb Amount
Severe Need Free Lunch	9,062	4.4300	40,144.66
Severe Need Reduced-Price Lunch	407	4.0300	1,640.21
Severe Need Paid Lunch	11,136	0.8700	9,688.32
Total Lunches Served	20,605		51,473.19

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(Reg.) 20,605 Meals x. 17,926.35
(S.A.) $51,473.19 Total cost of Reimbursement $0.87= $- $17,926.35 (Reg.) = $33,546.84

SNP – Payment Tab Program Year 2023

Sponsor Summary

Checklist | Applications | Forms | Activities | Claims | **Payments** | Users

Kennebec 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
1182	10/11/2022	519,856.03	225,168.96	0.00	0.00	564,216.66	72,686.43	4,095.00	1,386,023.08

1 2 3 9 5 4 6

Amount	Program Description	
17,926.35	15-EDUC. SCHOOL NUTRITION, LUNCH (REG.)	1
33,546.84	18-EDUC. SCHOOL NUTRITION, LUNCH (S.A.)	
22,359.15	3-EDUC. SCHOOL NUTRITION, BREAKFAST	2
8,714.23	34-FFVP PAYMENT	4
162.80	6-EDUC. SCHOOL NUTRITION, LUNCH REDUCED STATE	5
39,644.16	6-EDUC. SCHOOL NUTRITION, LUNCH PAID STATE	
93.90	6-EDUC. SCHOOL NUTRITION, BREAKFAST REDUCED STATE	
11,695.20	6-EDUC. SCHOOL NUTRITION, BREAKFAST PAID STATE	
490.00	6-EDUC. SCHOOL NUTRITION, LOCAL PRODUCE	6

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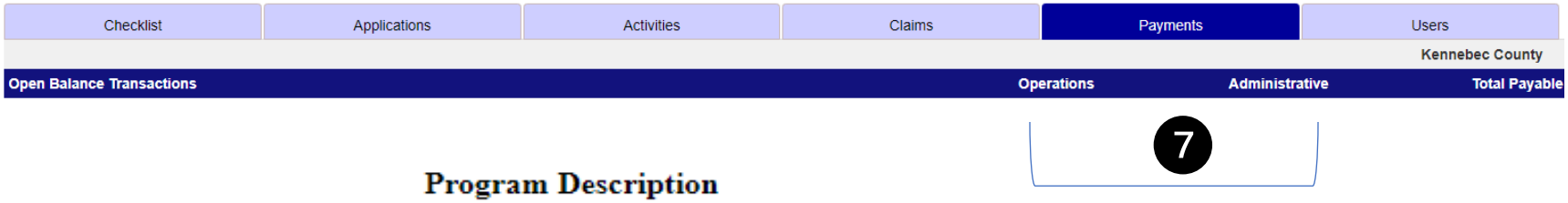
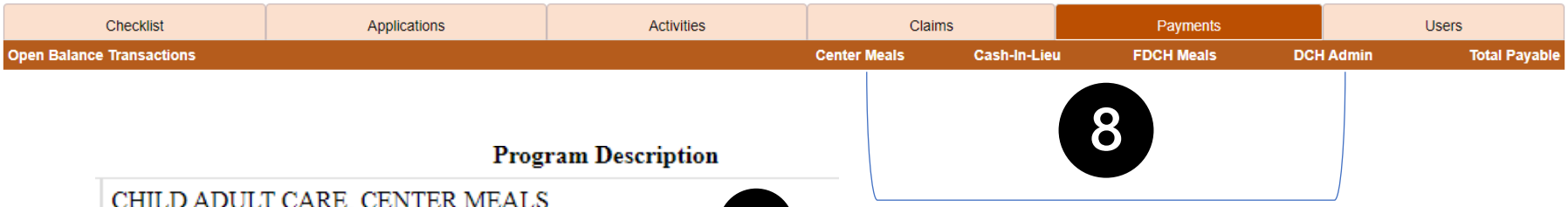
SFSP – Payment Tab Program Year 2022



Program Description
SFSP Operational
SFSP Administrative

7

CACFP – Payment Tab Program Year 2023



Program Description
CHILD ADULT CARE, CENTER MEALS
CHILD ADULT CARE, CIL

8

CACFP – Program Year 2022 Claim Months July – September and
Program Year 2023 October – June

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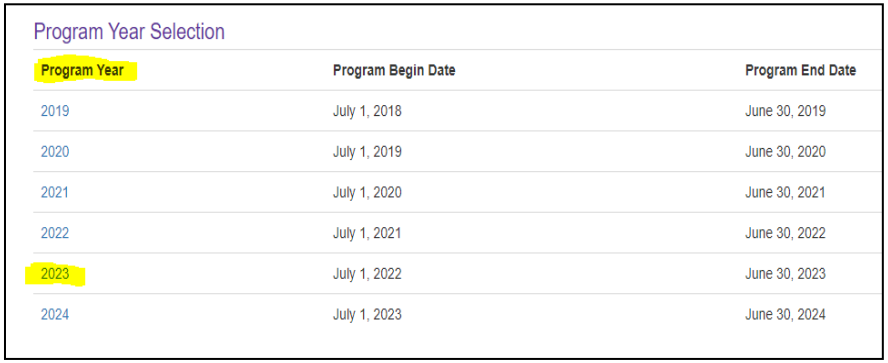
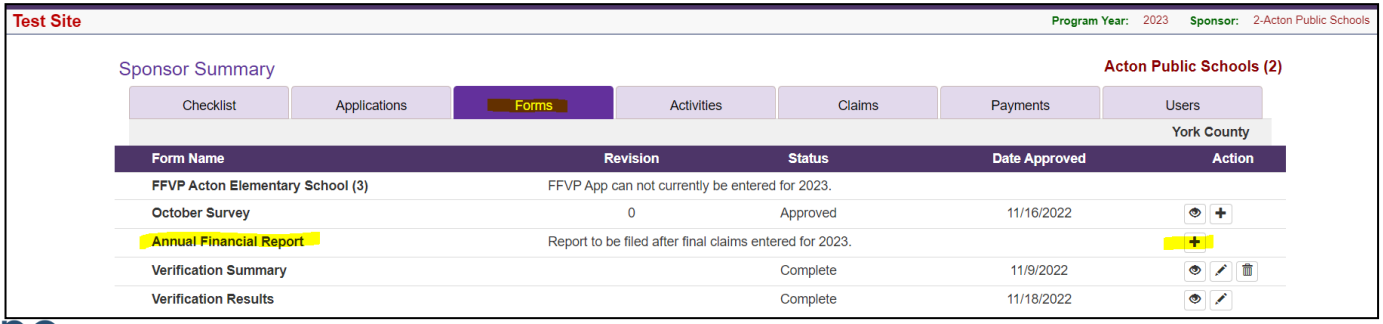
Annual Financial Report

- Located in CNPWeb
- Program Year 2023
- Forms Tab
- Annual Financial Report
- Submitted by September 1, 2023





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Income Section

A La Carte Catering

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

- Total (A) (1) must equal the total of (B – J)
- Income Totals on Line 8 (A) must equal Lines 1 – 7 (A)
- Column(J) is all your A La Carte sales and Catering Income.
- Line (6) Other Income: SCA,PEBT and Equipment Grant funds, reported in column B.
- Column (F) Change to Local Produce.

Maine Department of Education

Program Year: 2023 Sponsor: 1734-Andover Public S

A La Carte Catering

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									
	0.00	0.00	0.00	0.00	0.00				0.00	0.00
(2)	Sales to Adults									
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(3)	Loans/Interest									
	0.00									
(4)	State Revenue Match									
	0.00	5 6								
(5)	Federal Reimbursement									
	0.00	1 0.00	3 0.00	2 0.00	0.00	0.00	4 0.00	7 0.00	8 0.00	
(6)	Other Income									
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(7)	Rebates									
	0.00	0.00	0.00	0.00	0.00	0.00				0.00
(8)	Income Totals	Total (B)	Total (C)	Total (D)	Total (E)	Total (F)	Total (G)	Total (H)	Total (I)	Total (J)
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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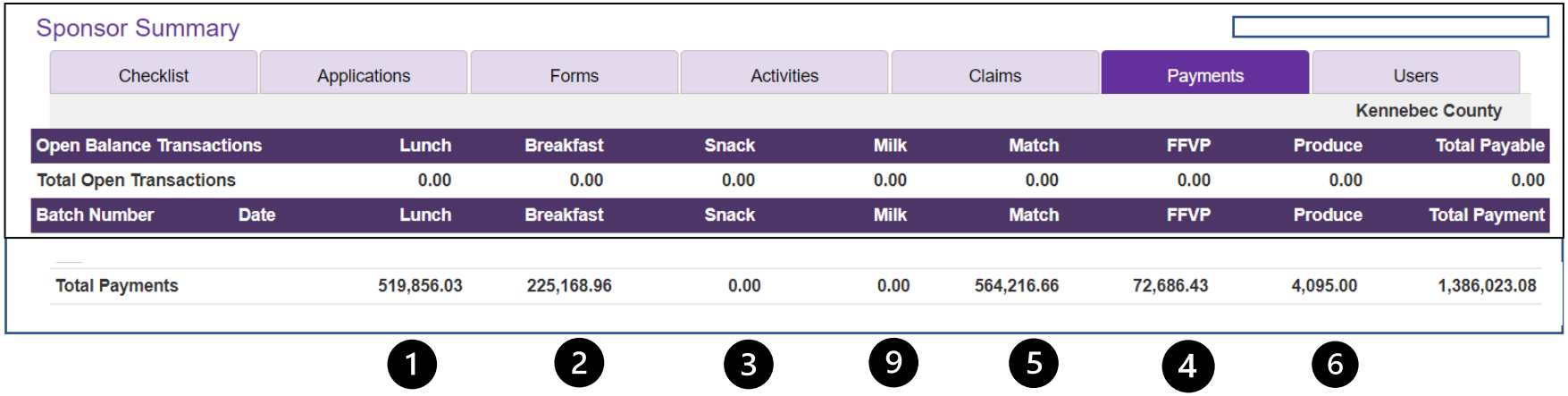
- Match your numbers from the Payment Tab and input in Line (4) and (5). Enter any other income your have collected in the appropriate columns.
- Total income should match your Income Summary from the Business Manager.

SNP – Payment Tab Program Year 2023



Sponsor Summary

Checklist | Applications | Forms | Activities | Claims | Payments | Users

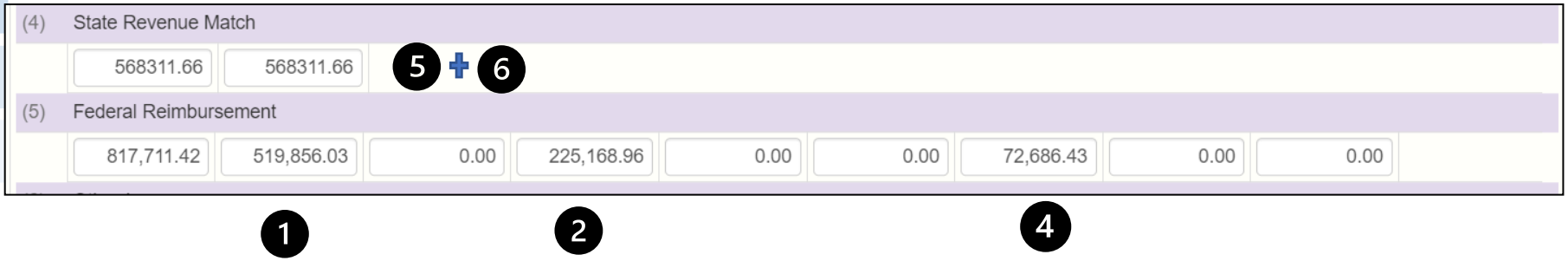
Kennebec County

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
Total Payments		519,856.03	225,168.96	0.00	0.00	564,216.66	72,686.43	4,095.00	1,386,023.08

1 2 3 9 5 4 6

Income Section – Annual Financial Report



(4) State Revenue Match

568311.66	568311.66

5 + 6

(5) Federal Reimbursement

817,711.42	519,856.03	0.00	225,168.96	0.00	0.00	72,686.43	0.00	0.00

1 2 4

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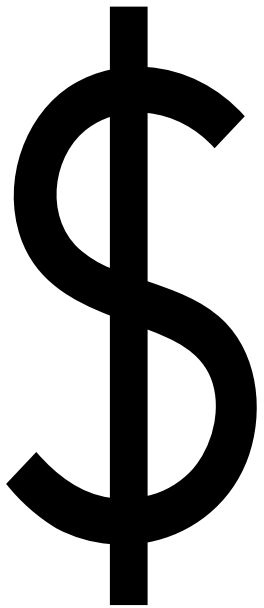
Expense Section of the Annual Financial Report



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Annual Financial Report - Expenses

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**	**Total (B)**	**Total (C)**	**Total (D)**	**Total (E)**	**Total (F)**	**Total (G)**	**Total (H)**	**Total (I)**	**Total (J)**
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Maine Department of Education

Annual Financial Report - Expenses

	(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									
$	300,000.	191,332.21	0.00	33,000.00	0.00	0.00	64,917.79	5,000.00	750.00	5,000.00

Start with your Total Food expenses for the year. $300,000.

(C) Total snack counts for the year (x) Avg. Snack Meal cost. Example: 1000 (x) $0.75 = $750.00

(D)Total Breakfast Food Expense for year (x) .33%. Example: $100,000 (x) .33% = $33,000.

(E) Total Special Milk counts for the year (x) Milk cost. This is NOT A La Carte/ Milk only counts. Example: 250 (x) .30 = $75.00

(H) Total Food cost for SFSP program. Example: June 30 Inventory plus and food purchased for SFSP (-) August 30 Inventory or end of SFSP program (=) Total Food Expenses for SFSP. Example: $5,000.

(I) Total CACFP Snack/Meal Food Expenses. Meal counts (x) meal cost. Example: 500 (x) $1.50 = $750.00

(J) Total A La Cart food expenses. Example: $5,000

(B) 1. Add your total expenses from (C) thru (J) = 108,667.79
2 . Total Expenses of $300,000. (-) $108,667.79 = $191,332.21 (B) School Lunch Expenses

Maine Department of Education

	(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
(10)	Labor Direct Preparation									
$	200,000.	125,731.36	0.00	66,000.00	0.00	0.00	7,268.64	1,000.00	0.00	0.00

(10) Start with your Total Labor & Benefits (L&B) for the Year. Example: $200,000

- (C), (E) can be combined with School Lunch.
- (D) Total L&B (x) .33% = $66,000
- (G) Labor cost were reported in your site claims, enter the total reported for the year. $7,268.64
- (H) Labor cost for SFSP. $1,000.
- (J) How much time is being used by your staff for A La Carte/ Catering? What would be the percentage? Use that percentage and (x) by total L&B to get the dollar amount.

Maine Department of Education

	(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
(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									

(11) Equipment for under $300.00 per item for the year. Enter for each column purchased for. If
Item used for all, put the total in (B)

- (G) Equipment reported in your site claims, enter total reported for the year.

(12) Equipment costing over $300, total is added here in the Total column and is not broken out.

Maine Department of Education

	(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
(13) Other										
$	500.00	0.00	0.00	0.00	0.00	0.00	500.00	0.00	0.00	0.00
(14) Indirect Costs										
$	0.00									
(15)	Expense Total	Total (B)	Total (C)	Total (D)	Total (E)	Total (F)	Total (G)	Total (H)	Total (I)	Total (J)
	0.00	317,063.57	0.00	99,000.00	0.00	0.00	72,686.43	6,000.00	750.00	5,000.00

(13) Other - This would be your Non-Food Totals for all categories. Most will be reported in (B)

- (G) Other cost were reported in your site claims, enter total reported for the year. $500.00

(14) Indirect Costs: There shouldn't be anything here.

(15) Expense Total – Add the total of column A

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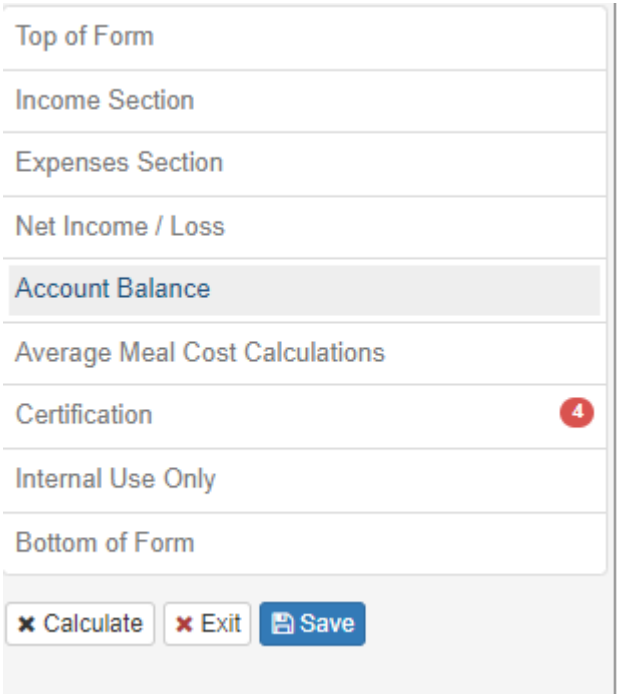
Calculate and Save



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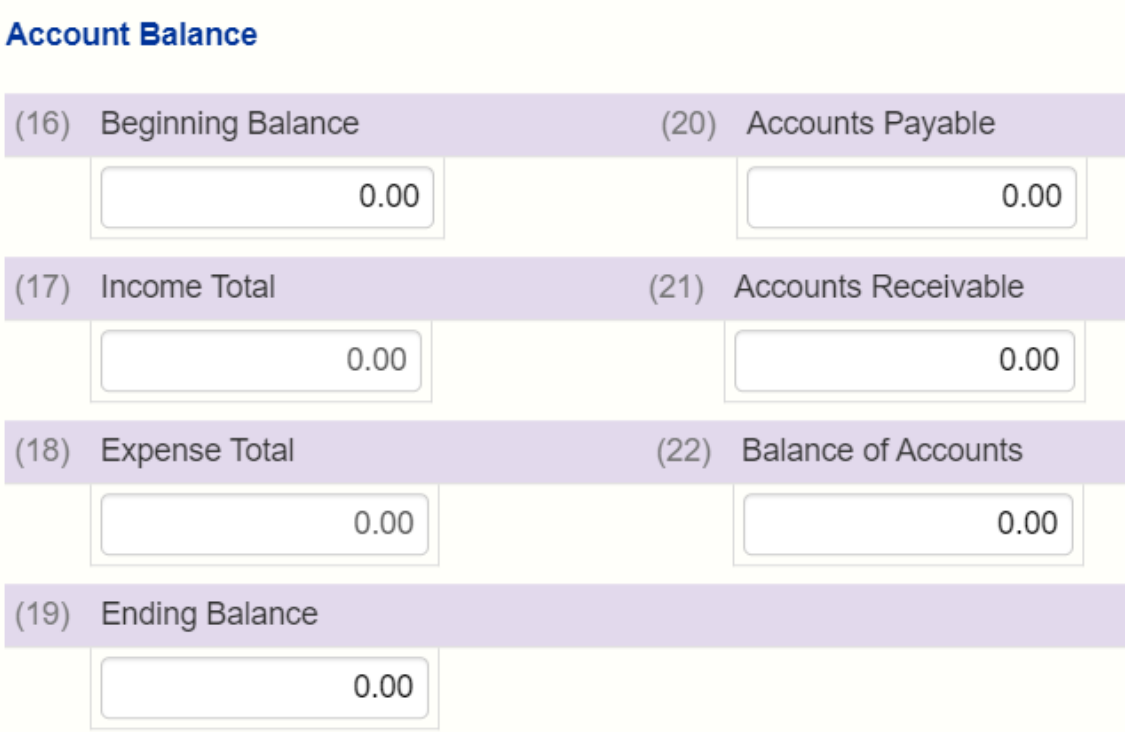

(16) Beginning Balance as of July 1, 2022. This would be the figure after all the transfer of expenses and revenue was completed for the end of year closeout. Usually this is the figure the auditors are looking at.

(17 & (18) Enter Totals from above (A) Income Total (8) and (A) (15) Expense Total

(19) Ending Balance: (16) + (17) – (18) = (19)

(20) Any bills that have not been paid yet for the Program Years reporting.

(21) Any revenue that has not been posted yet for the Program Years reporting

(22) Balance of Accounts: (19) – (20) +(21) = (22)

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Average Meal Cost Calculations

	(A)	(B)	(C)	(D)
	School Lunch	Afterschool Snack Service	School Breakfast	Supper
(23)	Average Without Indirect Cost			
	0.00	0.00	0.00	0.00
(24)	Average With Indirect Cost			
	0.00	0.00	0.00	0.00

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, this statement is true and correct in all respects, that records are available to support it, and that it is in accordance with the terms of existing agreement(s).

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	

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