



MAINE DEPARTMENT
OF EDUCATION

Child Nutrition Financial Reporting January 25, 2024

Presented by: Jodi Truman, Financial Specialist

Jodi.Truman@maine.gov



Financial Worksheet

Today we will be reviewing the Financial Worksheet provided to Sponsors as a tool to complete your Annual Financial Report.

CHILD NUTRITON FINANCIAL REPORTING											Green-Enter Data	Yellow-Locked	Red-No Data								
Income																					
	TOTALS	School Lunch	After School Snacks	School Breakfast	Special Milk	Seamless Waiver Supper	FFVP	Summer Program	CACFP	A la Carte	NOTES										
Sales to Children	\$ -																				
Sales to Adults	\$ -																				
Loans/Interest	\$ -																				
State Revenue Match	\$ -																				
Federal Reimbursement	\$ -																				
Other Income	\$ -																				
Rebates	\$ -																				
TOTAL INCOME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -											
Expenses																					
	TOTALS	School Lunch	After School Snacks	School Breakfast	Special Milk	Seamless Waiver Supper	FFVP	Summer Program	CACFP	A la Carte	NOTES										
Food Expense	\$ -																				
Labor Direct	\$ -																				
Equipment \$300 or less	\$ -																				
Equipment More than \$300	\$ -																				
Other	\$ -																				
Indirect Cost	\$ -																				
TOTAL EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -											

Financial Management – A Financial worksheet of the school nutrition programs will establish and maintain financial accountability and integrity of the programs.

Child Nutrition Home
Programs
CNPWeb/NEO
Student Eligibility & Applications
Financial
Legal References
Webinars and Training
Contact Us

Financial Information

If you have questions, please contact a member of the [Child Nutrition staff](#).

Financial information is available for all child nutrition programs including income guidelines, reimbursement rates and expenses. In addition, the USDA and the Maine Department of Education provide guidance to help school districts submit and review reports that participate in the National School Lunch Program.

- [Catalog of Federal Domestic Assistance \(CFDA\) Numbers](#)
- [Federal Meal Reimbursement Rates and Eligibility Guidelines](#) - Current and previous years reimbursement rates, eligibility guidelines, and USDA food rates as well as the Catalog of Federal Domestic Assistance.
- [Food Service Management Companies](#) - Samples of food service management contract as well as state and federal regulations pertaining to food service management companies in the school meals programs.
- [MealPerWorkerHourTool](#) - Labor and staffing spreadsheet used during a review for labor evaluation. It is a guidance document and should be done regularly to determine an adequate MPWH for each kitchen.
- [Student and Adult Pricing and Charging](#) - Information and guidance for student and adult pricing, bad debt, unallowable costs, and the most recent meal prices for districts across the state.
- [Summer Food Service Program Reimbursement Rates](#)

Financial Resources and Guidance

Financial Reporting

Financial Reporting

- [Financial Reporting - Monthly, Yearly \(xls\)](#)

Financial Worksheet Location

- [Financial Information | Department of Education \(maine.gov\)](#)

Account Summary from Business Office

ACCOUNT SUMMARY TRIAL BALANCE FOR FY23/JUL TO EOY

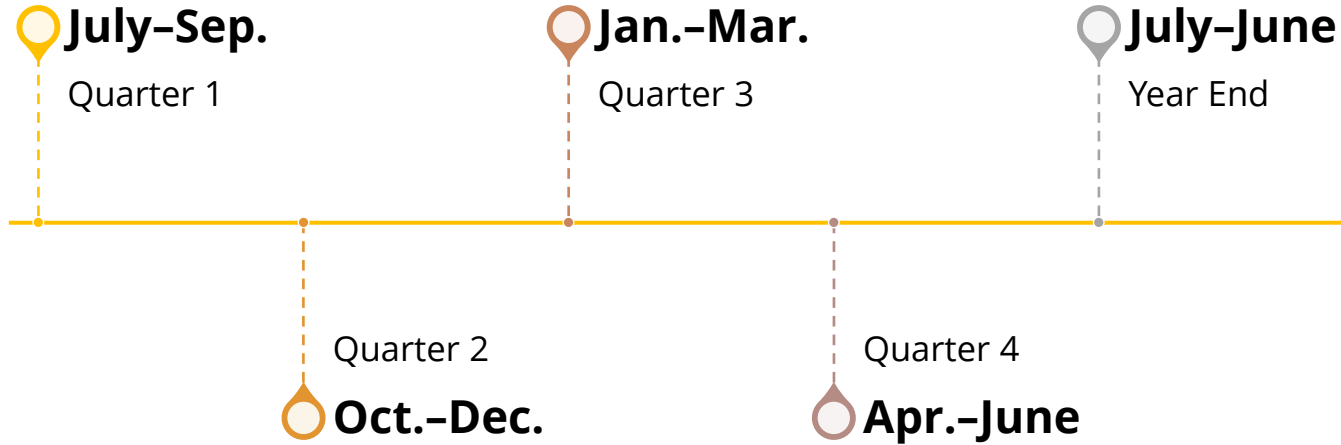
FUND 0600

ACCOUNT ACCOUNT NAME	BEG. BALANCE	ORG	DEBITS	CREDITS	NET CHANGE	END BALANCE
600 1215 LOCAL FUNDS-SNP	.00	600	.00	100,000.00	-100,000.00	-100,000.00
600 1620 DAILY SALES NON-REIMB-SNP	.00	600	.00	44,446.50	-44,446.50	-44,446.50
600 1630 SPECIAL FUNCTIONS	.00	600	.00	5,809.17	-5,809.17	-5,809.17
600 1996 REFUNDS/REBATES/EQUIPSALE-SNP	.00	600	.00	467.38	-467.38	-467.38
600 3250 STATE FUNDS-SNP	.00	600	.00	340,847.93	-340,847.93	-340,847.93
600 3251 LOCAL PRODUCE SNP	.00	600	.00	3,996.56	-3,996.56	-3,996.56
600 3254 BREAKFAST REDUCED STATE SNP	.00	600	.00	2,346.50	-2,346.50	-2,346.50
600 3258 BREAKFAST PAID STATE SNP	.00	600	.00	92,214.16	-92,214.16	-92,214.16
600 4549 SUMMER FOOD SERVICE REVENUE	.00	600	.00	35,320.90	-35,320.90	-35,320.90
600 4551 FED SUBSIDY-LUNCH-REG-SNP	.00	600	.00	104,072.30	-104,072.30	-104,072.30
600 4553 FED SUBSIDY-LUNCH-FREE-SNP	.00	600	.00	76,791.32	-76,791.32	-76,791.32
600 4554 FED SUBSIDY-BREAKFAST SNP	.00	600	.00	55,257.78	-55,257.78	-55,257.78
600 4557 PEBT SNP	.00	600	.00	1,884.00	-1,884.00	-1,884.00
600 4561 SUPPLY CHAIN ASSISTANCE FUNDIN	.00	600	.00	33,263.50	-33,263.50	-33,263.50
TOTALS FOR FUND 0600						
SCHOOL NUTRITION PROGRAM	.00		.00	896,718.00	-896,718.00	-896,718.00
REPORT TOTALS	.00		.00	896,718.00	-896,718.00	-896,718.00

MEFS Revenue Codes

	Description from Payment	MEFS Revenue #	MEFS Fund #
CFDA	SNP Federal Funds for School Meals		
10.555	EDUC. SCHOOL NUTRITION, LUNCH (S.A.) Free and Reduced Meals	4553	2930
10.555	EDUC. SCHOOL NUTRITION, LUNCH (REG.) Paid Meals	4551	2930
10.553	EDUC. SCHOOL NUTRITION, BREAKFAST	4554	2930
10.582	FFVP PAYMENT	4559	2930
10.555	EDUC. SCHOOL NUTRITION, AFTERSCHOOL SNACK	4556	2930
10.556	EDUC. SCHOOL NUTRITION, MILK PROG.	4555	2930
	SFSP Federal Funds for Meals		
10.559	SFSP ADMINISTRATIVE	4549	2930
10.559	SFSP OPERATIONAL	4380	2930
	CACFP Federal Funds for Meals		
10.558	CHILD ADULT CARE, CENTER MEALS	4560	2930
10.558	CHILD ADULT CARE, FDCH MEALS	4560	2930
10.558	CHILD ADULT CARE, FDCH ADMIN	4560	2930
10.558	CHILD ADULT CARE, CIL	4560	2930
	State of Maine Funding for School Meals		
	EDUC. SCHOOL NUTRITION, LUNCH REDUCED STATE	3254	2930
	EDUC. SCHOOL NUTRITION, LUNCH PAID STATE	3250	2930
	EDUC. SCHOOL NUTRITION, BREAKFAST REDUCED STATE	3258	2930
	EDUC. SCHOOL NUTRITION, BREAKFAST PAID STATE	3258	2930
	EDUC. SCHOOL NUTRITION, STATE FUNDS LUN/BRK	3250	2930
	MEALS PUBLICLY FUNDED STUDENTS PRIVATE ACADEMIES	3250	2930
	Special: Federal Funding Grants		
10.579	School Meals Equipment Grant	4547	2930
10.555	Supply Chain Assistance	4561	2930
10.649	Local PEBT	4557	2930
10.185	Description: EDUC. SCHOOL NUTRITION, LOCAL PRODUCE (LFS) New 2024	4353	2930
	Special: Maine Funding		
	Local Produce - Maine	3251	2930
	LD1183 New Funding for Breakfast and Lunch	3256	2930

Reporting Periods



Yearly report is completed in CNPWeb by September 1st



Programs

- NSLP
- After School Snack
- School Breakfast
- Special Milk
- Seamless Supper Waiver (not to be used)
- FFVP
- SFSP – From previous year
- CACFP
- A la Carte

Income										
	TOTALS	School Lunch	After School Snacks	School Breakfast	Special Milk	Seamless Waiver Supper	FFVP	Summer Program	CACFP	A la Carte
Sales to Children	\$ -									\$ -
Sales to Adults	\$ -									
Loans/Interest	\$ -									
State Revenue Match	\$ -									
Federal Reimbursement	\$ -									
Other Income	\$ -									
Rebates	\$ -									

Reporting Child Nutrition Income

- Sales to Children
- Sales to Adults
- Loans/Interest
- State Revenue Match (meals)
- Federal Reimbursement (meals)
- Other Income
- Rebates

State Revenue Match and Federal Reimbursement Income

Sponsor Summary

[Redacted] Schools (2)

Checklist	Applications	Forms	Activities	Claims	Payments	Users
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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
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



Income – State Revenue Match Maine Reimbursement Funds for Meals

- Listed as “Match ”under the “Payment Tab” in CNPWeb
- Breakout Breakfast and Lunch using the totals from the “Claims Tab” in CNPWeb

Lunch Reimbursement	Lunches Served	Rate	Reimb Amount
Regular Free Lunch	795	4.3300	3,442.35
Regular Reduced-Price Lunch	161	3.9300	632.73
Regular Paid Lunch	2,405	0.4800	1,154.40
Total Lunches Served	3,361		5,229.48

State Reduced Lunch Reimbursement	161	0.4000	64.40
State Paid Lunch Reimbursement	2,405	3.8500	9,259.25
Total Lunch Reimbursement	3,361		14,553.13

Breakfast Reimbursement	Breakfasts Served	Rate	Reimb Amount
Regular Free Breakfast	501	2.2800	1,142.28
Regular Reduced-Price Breakfast	166	1.9800	328.68
Regular Paid Breakfast	1,730	0.3800	657.40
Total Regular Breakfast	2,397		2,128.36

State Reduced Breakfast Reimbursement	166	0.3000	49.80
State Paid Breakfast Reimbursement	1,730	1.9000	3,287.00
Total Breakfast Reimbursement	2,397		5,465.16

Income – Federal Reimbursement for Meals

- Listed as “Breakfast” and “Lunch” under the Payment Tab in CNPWeb
- Breakfast and Lunch amount totals from the Claims Tab in CNPWeb

Lunch Reimbursement	Lunches Served	Rate	Reimb Amount
Regular Free Lunch	795	4.3300	3,442.35
Regular Reduced-Price Lunch	161	3.9300	632.73
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State Paid Breakfast Reimbursement	1,730	1.9000	3,287.00
Total Breakfast Reimbursement	2,397		5,465.16

Total Claim Reimbursement Amount	20,018.29
Less Previous Reimbursement Amount	0.00
Net Claim Reimbursement Amount	20,018.29

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	
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Income											NOTES
	TOTALS	School Lunch	After School Snacks	School Breakfast	Special Milk	Seamless Waiver Supper	FFVP	Summer Program	CACFP	A la Carte	
Sales to Children	\$ -										
Sales to Adults	\$ -										
Loans/Interest											
State Revenue Match	\$ 12,660.45	\$ 9,323.65		\$ 3,336.80							
Federal Reimbursement	\$ 7,357.84	\$ 5,229.48		\$ 2,128.36							
Other Income	\$ -										
Rebates	\$ -										
TOTAL INCOME	\$ 20,018.29	\$ 14,553.13	\$ -	\$ 5,465.16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

Reporting Child Nutrition Expenses by Program

Food

Labor and
Benefits

Equipment
\$300 or less

Equipment
More than
\$300

Other

Indirect Cost

Financial Worksheet – Expenses

Expenses												
	TOTALS	School Lunch	After School Snacks	School Breakfast	Special Milk	Seamless Waiver Supper	FFVP	Summer Program	CACFP	A la Carte	NOTES	
Food Expense	\$ -											
Labor Direct	\$ -											
Equipment \$300 or less	\$ -											
Equipment More than \$300	\$ -											
Other	\$ -											
Indirect Cost	\$ -											
TOTAL EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		

Net Income / Loss



Based on the total income minus total expenses reported in the worksheet, the profit or loss is indicated here.



The Yearly Tab will combine all months for you giving you a complete picture of the program.

		School Lunch	After School Snacks	School Breakfast	Special Milk	Seamless Summer	FFVP	Summer Program	CACFP	A la Carte
NET INCOME / LOSS	\$ 20,018.29	\$ 14,553.13	\$ -	\$ 5,465.16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Average Per Meal Cost



Average Per Meal Cost	School Lunch	After School Snacks	School Breakfast	Summer Food Service Program
Meals Served				
Per Meal Cost	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

By entering the number of meals served for the month of reporting, an average meal cost is determined for

- Lunch
- After School Snacks
- Breakfast



Fund Balance/Checkbook Balance

✓ **Beginning Balance**

Use 1st quarter beginning balance as of July 1st

✓ **Total Income**

This is the income reported from July 1 – June 30

✓ **Total Expenses**

Total expenses reported from July 1 – June 30

✓ **Ending Balance**

Beginning Balance + Income – Expenses = Fund Balance



Open Office Hours

- January 30th 1pm-2pm
- February 6th 1pm-2pm
- February 13th 1pm-2pm

Email jodi.Truman@maine.gov

I will send you a link to the meeting if you wish to attend



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