



Department of Education

Townsend Building
401 Federal Street Suite 2
Dover, Delaware 19901-3639
education.delaware.gov

Cynthia Marten
Secretary of Education
302-735-4000
302-739-4654 (fax)

June 22, 2026

MEMORANDUM

TO: Directors of Residential Child Care Institutions
Other Appropriate Personnel

FROM: Aimee F. Beam, MS, RD 
Director, Nutrition Programs

RE: SY 2025-2026 Operational Memo #25
School Nutrition Application Renewal - School Year 2026-2027

This memo is being sent to inform you of the requirements for reapplication for SY 2026–2027. All required forms and DENARS items are due by the **close of business on July 17, 2026**. School Food Authorities (SFAs) operating the National School Lunch Program (NSLP) or School Breakfast Program (SBP) in July 2026 have a deadline of July 10, 2026. Attached to this memo you will find:

- 2026 SFA Reapplication PowerPoint
- SY 2026-2027 Renewal Checklist for SFAs
- Income Eligibility Guidelines (IEGs) 2026-2027
- Financial Report Instructions
- Residential Child Care Institution (RCCI) Individual Income Eligibility Form 2026-2027

RCCIs with day students should contact the Nutrition Programs office for the templates for Meal Benefit Forms (the forms and template letters have been updated for SY 2026-2027).

Melissa Sayers and Chaneya Edwards will be tracking reapplication. Reapplication has been assigned as follows:

Melissa Sayers melissa.sayers@doe.k12.de.us (302) 857-3377	Chaneya Edwards chaneya.edwards@doe.k12.de.us (302) 857-3319
Charters	Districts
Non-Public Schools	RCCIs
Special Schools	

Please send documents to the following email address: schoolnutrition@doe.k12.de.us. If you have questions or need assistance, please call the office at 302-857-3356.

Failure to complete all requirements of the renewal process by the deadline will result in approval of the application renewal with a payment hold until all required documents have been submitted. Any other outstanding program requirements (late reports, etc.) may also result in a payment hold.

cc: Nutrition Team

Attachments: Annual SNP Reapplication 2026-2027 PowerPoint
 SY 2026-2027 Renewal Checklist for SFAs
 Income Eligibility Guidelines (IEGs) 2026-2027
 Instructions for Completing Financial Report in DENARS 2026
 RCCI Individual Income Eligibility Form 2026-2027

School Nutrition Program Renewal Application and Agreement Checklist

SFA NAME: _____

SCHOOL YEAR: **2026-2027**

Part I-A: Documentation required:

1. Income Eligibility Guidelines July 1, 2026 - June 30, 2027 on letterhead (**N/A if District-Wide CEP**)
2. Agreement to Furnish/Purchase Meals (**if vending meals from another SFA**)
3. RCCI - Current DSCYF License (**if applicable**)
4. CEP Addendum to Agreement (**for new CEP cycle/schools**)
5. SNP Agreement for Participation (**if applicable**)

Part I-B: Optional Documentation if not using State Prototype

1. Meal Benefit Form with Letter to Households & Instructions for Completion (**N/A if District-Wide CEP**)

Part II: Procurement from FSMC or Pre-Plated Meals Vendor (if applicable):

☐ A. Conducting Bid or Proposal

1. Copy of Public Solicitation as it Appeared in Publication
2. Notes from Bid Opening: respondents and price quotes
3. Copy of RFP or IFB
4. DDOE Contract with Successful Bidder BEFORE SFA signs
5. Disclosure of Lobbying Activities
6. Independent Price Determination
7. Copy of Vendor Business License
8. Debarment & Suspension Form
9. 21-Day Cycle Menu
10. Drug-Free Workplace Requirements

☐ B. Renewal Year

1. Contract Renewal
2. Lobbying Activities
3. Independent Price Determination
4. Copy of DE Business License
5. Debarment & Suspension Form
6. Copy of Current Food Establishment Permit and most recent Health Inspection Report

Part III: Completion of Application Packet in DENARS

1. Sponsor Application
2. Site Applications (**NSLP/SBP/FFVP/ASSP**)
3. Food Service Fact Sheet (**if using a FSMC or Commercial Vendor**)
4. Annual Audit Status Certification Form
(**completed in Program Year 2026-2027; report data from the last complete fiscal year**)
5. CEP Schedule (**if any school(s) are participating in CEP**)
6. Financial Report Completed **SY 2026-2027 for Reporting Period 2025-2026**
7. Checklist under Application Packet (**if applicable**)
8. Food Safety Inspection Report (**completed based on inspections in SY 2025-2026**)



Delaware Department of Education
School Nutrition Programs
Residential Child Care Institution (RCCI) Individual Income Eligibility Form

Name of Resident: _____ Date of Birth: _____

Date of Admission: _____ Date of Discharge: _____

Personal Income Received by Resident*: _____ ☐ Check if No Income

*Per USDA Regulations, a child who resides in a participating RCCI is considered a household of one.

Source of Income: _____

Eligibility Determination:

☐ Free ☐ Reduced ☐ Paid

Official's Name: _____ Official's Title: _____

Signature: _____

Date of Determination: _____



In accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its Agencies, offices, and employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, religion, sex, disability, age, marital status, family/parental status, income derived from a public assistance program, political beliefs, or reprisal or retaliation for prior civil rights activity, in any program or activity conducted or funded by USDA (not all bases apply to all programs). Remedies and complaint filing deadlines vary by program or incident.

Persons with disabilities who require alternative means of communication for program information (e.g., Braille, large print, audiotape, American Sign Language, etc.) should contact the State or local Agency that administers the program or contact USDA through the Telecommunications Relay Service at 711 (voice and TTY). Additionally, program information may be made available in languages other than English.

To file a program discrimination complaint, complete the USDA Program Discrimination Complaint Form, AD-3027, found online at [How to File a Program Discrimination Complaint](#) and at any USDA office or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter to USDA by: (1) mail: U.S. Department of Agriculture, Office of the Assistant Secretary for Civil Rights, 1400 Independence Avenue, SW, Mail Stop 9410, Washington, D.C. 20250-9410; (2) fax: (202) 690-7442; or (3) email: program.intake@usda.gov.

USDA is an equal opportunity provider, employer, and lender.



INCOME ELIGIBILITY GUIDELINES FOR FREE AND REDUCED-PRICE MEALS

Effective Date: July 1, 2026 - June 30, 2027

These are the income scales used by Child Nutrition Programs to determine eligibility for free and reduced-price meals.

Household Size	Free Meals – 130%					Reduced Meals – 185%				
	Yearly	Monthly	Twice per Month	Every two weeks	Weekly	Yearly	Monthly	Twice per Month	Every two weeks	Weekly
1	\$20,748	\$1,729	\$865	\$798	\$399	\$29,526	\$2,461	\$1,231	\$1,136	\$568
2	\$28,132	\$2,345	\$1,173	\$1,082	\$541	\$40,034	\$3,337	\$1,669	\$1,540	\$770
3	\$35,516	\$2,960	\$1,480	\$1,366	\$683	\$50,542	\$4,212	\$2,106	\$1,944	\$972
4	\$42,900	\$3,575	\$1,788	\$1,650	\$825	\$61,050	\$5,088	\$2,544	\$2,349	\$1,175
5	\$50,284	\$4,191	\$2,096	\$1,934	\$967	\$71,558	\$5,964	\$2,982	\$2,753	\$1,377
6	\$57,668	\$4,806	\$2,403	\$2,218	\$1,109	\$82,066	\$6,839	\$3,420	\$3,157	\$1,579
7	\$65,052	\$5,421	\$2,711	\$2,502	\$1,251	\$92,574	\$7,715	\$3,858	\$3,561	\$1,781
8	\$72,436	\$6,037	\$3,019	\$2,786	\$1,393	\$103,082	\$8,591	\$4,296	\$3,965	\$1,983
For each additional household member, add:	\$7,384	\$616	\$308	\$284	\$142	\$10,508	\$876	\$438	\$405	\$203



School Nutrition Programs School Year 2026-2027 Renewal



Annual Renewal

- Important Notes/Dates:
 - DEADLINE: July 17, 2026
 - DEADLINE for RCCIs/any SFA operating NSLP/SBP in July 2026: July 10, 2026
- DENARS
 - Ensure all fields are complete
 - Update contact information, if necessary
 - Switching years in DENARS

Annual Renewal Checklist

- Please complete all required documents applicable to your SFA
- Submit all documents via email to: schoolnutrition@doe.k12.de.us
- Please contact SNP Field Agents Melissa Sayers melissa.sayers@doe.k12.de.us or Chaneya Edwards chaneya.edwards@doe.k12.de.us for assistance with renewal

Annual Renewal Documents



Delaware
Department of Education

School Nutrition Program Renewal Application and Agreement Checklist

SFA NAME: _____

SCHOOL YEAR: **2026-2027**

Part I-A: Documentation required:

1. Income Eligibility Guidelines July 1, 2026 - June 30, 2027 on letterhead (**N/A if District-Wide CEP**)
2. Agreement to Furnish/Purchase Meals (**if vending meals from another SFA**)
3. RCCI - Current DSCYF License (**if applicable**)

Income Eligibility Guidelines

- Copy and paste the Income Eligibility Guidelines for July 1, 2026-June 30, 2027, on SFA letterhead
- Not applicable to Single-Unit CEP or District-Wide CEP SFAs

Must be on SFA Letterhead



INCOME ELIGIBILITY GUIDELINES FOR FREE AND REDUCED-PRICE MEALS

Effective Date: July 1, 2026 - June 30, 2027

These are the income scales used by Child Nutrition Programs to determine eligibility for free and reduced-price meals.

Household Size	Free Meals – 130%					Reduced Meals – 185%				
	Yearly	Monthly	Twice per Month	Every two weeks	Weekly	Yearly	Monthly	Twice per Month	Every two weeks	Weekly
1	\$20,748	\$1,729	\$865	\$798	\$399	\$29,526	\$2,461	\$1,231	\$1,136	\$568
2	\$28,132	\$2,345	\$1,173	\$1,082	\$541	\$40,034	\$3,337	\$1,669	\$1,540	\$770
3	\$35,516	\$2,960	\$1,480	\$1,366	\$683	\$50,542	\$4,212	\$2,106	\$1,944	\$972
4	\$42,900	\$3,575	\$1,788	\$1,650	\$825	\$61,050	\$5,088	\$2,544	\$2,349	\$1,175
5	\$50,284	\$4,191	\$2,096	\$1,934	\$967	\$71,558	\$5,964	\$2,982	\$2,753	\$1,377
6	\$57,668	\$4,806	\$2,403	\$2,218	\$1,109	\$82,066	\$6,839	\$3,420	\$3,157	\$1,579
7	\$65,052	\$5,421	\$2,711	\$2,502	\$1,251	\$92,574	\$7,715	\$3,858	\$3,561	\$1,781
8	\$72,436	\$6,037	\$3,019	\$2,786	\$1,393	\$103,082	\$8,591	\$4,296	\$3,965	\$1,983
For each additional household member, add:	\$7,384	\$616	\$308	\$284	\$142	\$10,508	\$876	\$438	\$405	\$203

Agreement to Furnish/Purchase Meals

- Only applicable for a SFA who purchases vended meals from another SFA
- The template is available in the School Nutrition Program Schoology “Resources” section in the “Annual Application Forms.”

Department of Services for Children, Youth and their Families License

- Only applicable to Residential Child Care Institutions (RCCIs)
- Please submit a copy of the current Department of Services for Children, Youth and their Families (DSCYF) License

CEP Addendum to Agreement

- Only ***new*** CEP Schools/Districts and current CEP Schools/Districts ***who plan to start a new CEP cycle*** must complete a CEP Addendum
- A Field Agent will contact SFAs participating in CEP and provide the SFA with the template via email if the SFA is required to complete a new one

Meal Benefit Form

USDA Template

Prototype Household Application for Free and Reduced Price School Meals

Complete one application per household. Please use a pen (not a pencil).

APPLY ONLINE:
RETURN TO (School/District Name):
ADDRESS:

STEP 1 List ALL children, infants, and students up to and including grade 12. Attach another sheet of paper if you need space for more names.

List ALL children in the household. Do not forget to list infants, children attending other schools, children not in school, and children not applying for benefits. This includes children not related to you in your household.

Child's First Name	MI	Child's Last Name	Grade	Foster Child	Migrant	Runaway	Homeless
				☐	☐	☐	☐
				☐	☐	☐	☐
				☐	☐	☐	☐
				☐	☐	☐	☐

Check all that apply

If you checked any of these boxes, please refer to the Application Instruction's Step 1: Part C & Part D.

STEP 2 Do any household members (including you) participate in: SNAP, TANF, or FDPIR?

☐ NO → Go to STEP 3. ☐ YES → Write case number here and proceed to STEP 4. CASE NUMBER (NOT EBT NUMBER): Write only one case number in this space.

STEP 3 List ALL household members and income for each member (before taxes and deductions)

A. All Adult Household Members (Anyone who is living with you and shares income and expenses, even if not related, including you.)

List all Adult Household Members not listed in STEP 1 (including yourself) even if they do not receive income. For each Household Member listed, if they receive income, report total gross income (before taxes and deductions) for each source in whole dollars (no cents) only. If they do not receive income from any source, write '0'. If you enter '0' or leave any fields blank, you are certifying (promising) that there is no income to report.

Name of Adult Household Members (First and Last)	Earnings from Work	How often received?					Public Assistance, Child Support, Alimony	How often received?				Pensions, Retirement, Social Security, SSI, VA Benefits, All Other Income	How often received?			
		Weekly	Every 2 Weeks	2x Month	Monthly	Annual		Weekly	Every 2 Weeks	2x Month	Monthly		Weekly	Every 2 Weeks	2x Month	Monthly
	\$	☐	☐	☐	☐	☐	\$	☐	☐	☐	☐	\$	☐	☐	☐	☐
	\$	☐	☐	☐	☐	☐	\$	☐	☐	☐	☐	\$	☐	☐	☐	☐

Meal Benefit Form

SFAs who make changes to the USDA templates need to submit the following for State Agency review:

- 2026-2027 Meal Benefit Form
- Letter to Households
- Instructions to Apply

Procurement from Food Service Management Company (FSMC) or Pre-Plated Meals Vendor

- Part II is only applicable for SFAs who contract with a Food Service Management Company (FSMC) or Pre-Plated Meals Vendor
- Note: These documents MUST be provided to the State Agency as part of renewal for the renewal packet to be approved and for meals to be reimbursed.

Part II: Procurement from FSMC or Pre-Plated Meals Vendor (if applicable):	
A. <u>Conducting Bid or Proposal</u>	B. <u>Renewal Year</u>
1. Copy of Public Solicitation as it Appeared in Publication	1. Contract Renewal
2. Notes from Bid Opening: respondents and price quotes	2. Lobbying Activities
3. Copy of RFP or IFB	3. Independent Price Determination
4. DDOE Contract with Successful Bidder <u>BEFORE</u> SFA signs	4. Copy of DE Business License
5. Disclosure of Lobbying Activities	5. Debarment & Suspension Form
6. Independent Price Determination	6. Copy of Current Food Establishment Permit and most recent Health Inspection Report
7. Copy of Vendor Business License	
8. Debarment & Suspension Form	
9. 21-Day Cycle Menu	

Procurement from Food Service Management Company (FSMC) or Pre-Plated Meals Vendor

	A. <u>Conducting Bid or Proposal</u>
	1. Copy of Public Solicitation as it Appeared in Publication
	2. Notes from Bid Opening: respondents and price quotes
	3. Copy of RFP or IFB
	4. DDOE Contract with Successful Bidder <u>BEFORE</u> SFA signs
	5. Disclosure of Lobbying Activities
	6. Independent Price Determination
	7. Copy of Vendor Business License
	8. Debarment & Suspension Form
	9. 21-Day Cycle Menu

Conducting Bid or Proposal

- SFA must provide the draft Invitation for Bid (IFB) or Request for Proposal (RFP) as well as Bid Advertisement to the State Agency for review/approval **prior to** conducting solicitation in the Spring or early Summer
- Once solicitation is complete, the SFA should notify the State Agency of the proposed selected vendor as well as provide applicable documents
- The State Agency will notify the SFA whether approved and to move forward with awarding the contract
- DDOE (Aimee Beam) will need to sign the contract after the awarded vendor signs, but before the SFA signs

Procurement from Food Service Management Company (FSMC) or Pre-Plated Meals Vendor

	B.	<u>Renewal Year</u>
	1.	Contract Renewal
	2.	Lobbying Activities
	3.	Independent Price Determination
	4.	Copy of DE Business License
	5.	Debarment & Suspension Form
	6.	Copy of Current Food Establishment Permit and most recent Health Inspection Report

Renewal Year

- SFAs who contract with a FSMC or Pre-Plated Meals Vendor may renew the contract for up to two, one-year periods after the initial contract year with prior approval from DDOE
- SFAs should ensure that the current renewal template is used
- DDOE has approved a year-to-year price increase of up to 3% (if renewal price is higher than 3%, please contact a SNP Field Agent **prior to** entering into a renewal agreement with a FSMC/Vendor)
- DDOE (Aimee Beam) will need to sign renewal document *after* FSMC/Vendor signs and *before* the SFA signs

DENARS Application Packet

The months of operation in the DENARS Application Packet are July through June for NSLP, SBP, FFVP, and ASSP

When working on renewal in DENARS, **SFAs should ensure that they are in School Year 2026-2027 for NSLP/SBP, FFVP, and ASSP**

Switch years if needed by clicking on “year”



The screenshot displays the DENARS web application interface. At the top, the title "School Nutrition Programs" is on the left and "DE-NARS" is on the right. Below the title bar is a navigation menu with links: Applications, Claims, Compliance, Reports, Security, Search, Programs, Year, Help, and Log Out. The "Year" link is circled in red. Below the navigation menu, the "Year Select" section is visible. It contains a "Select Year" label and a dropdown menu. The dropdown menu shows two options: "2026 - 2027 < Selected" (highlighted in yellow) and "2025 - 2026" (highlighted in light blue). The "2026 - 2027" option is marked as the selected year.

DENARS Application Packet

School Nutrition Programs

DE-NARS

Applications | Claims | Compliance | Reports | Security | Search

Programs | Year | Help | Log Out

Applications > Application Packet >

School Year: 2026 - 2027

2026 - 2027 Application Packet

[Redacted]

Packet Submitted Date:
Packet Approved Date:
Packet Original Approval Date:
Packet Status:

The Sponsor has not started in the current year (2027).

Click **Enroll** to enroll for this year based on your prior year's information.

Note: SFAs should not open the packet for SY 2026-2027 until the June 2026 claim has been entered.

DENARS Application Packet

Action	Form Name	Latest Version	Status
View Modify Admin	Sponsor Application	Original	Pending Validation
Add	Community Eligibility Provision (CEP) Schedule		Not Started
Details	Meal Pattern Compliance Dashboard		Pending
Details	Checklist Summary		
Details	Application Packet Notes		
View	Application Packet Notes for Sponsor		
Details	Attachment List		

Site Applications	Approved	Pending	Return for Correction	Denied	Withdrawn/ Closed	Error	Total Applications
School Nutrition Program	0	16	0	0	0	0	16
Seamless Summer Feeding Option	0	17	0	0	0	0	17

DENARS Application Packet

Sponsor Application

- Please complete all sections
- Update as necessary
 - Ethnicity and Racial Data **must be updated annually**
 - Note – DDOE uses contact names and emails throughout the school year so please ensure these are accurate and up-to-date

DENARS Application Packet

NSLP/SBP Site Application

- Please complete all sections
- If adding or deleting programs from a site, please check/uncheck boxes under “Program(s) Participating”
- Note: The Afterschool Care Program (ASCP) is the same as Afterschool Snack Program (ASSP) -

Program(s) Participating

1. Check All that Apply:

- ☒ A. National School Lunch Program (NSLP)
- ☒ B. School Breakfast Program (SBP)
- ☐ C. Afterschool Care Program (ASCP)
- ☒ D. Fresh Fruit and Vegetable Program (FFVP)
- ☐ E. Special Milk (SMP)

DENARS Application Packet Afterschool Snack Program

ASSP Section –

- In C5., if using area eligibility, SFAs should enter the qualifying school name and address, grade levels of the school, and % of F/R from **October 2025**.
- If a qualifying school is CEP, enter the individual school's ISP x 1.6 from **the most current CEP cycle**.

Section C - AFTER SCHOOL SNACK PROGRAM (ASSP)

C1. A. Months of Operation (Check all that apply)
All: ☐ Jul: ☐ Aug: ☐ Sep: ☒ Oct: ☒ Nov: ☒ Dec: ☒
Jan: ☒ Feb: ☒ Mar: ☒ Apr: ☒ May: ☒ Jun: ☐

B. Days of the week snacks are served and claimed for reimbursement:
Mon-Fri: ☐
Mon: ☒ Tue: ☒ Wed: ☒ Thu: ☒ Fri: ☒

C2. Snack Service Times
Begin Time: 3:30 PM End Time: 3:45 PM

C3. What time does the normal school day end? 3:15 PM

C4. A) Does the agency/district have administrative and fiscal jurisdiction over the after-school care food program? ☒ Yes ☐ No ☐ N/A
B) Does the afterschool care program offer enrichment or educational activities in a supervised environment? If no, this site is not eligible to participate in ASP. ☒ Yes ☐ No ☐ N/A
C) Describe the supervised educational or enrichment component offered in the Afterschool Care Program:
Math, reading, phys ed

C5. A) Site is:
☐ Not Area Eligible - Must claim by Free, Reduced, Paid Categories
☒ Area Eligible (enrollment is at least 50% needy) - claim all snacks free

B) Enter the name and address of the qualifying school:
Pleasantville Elem
16 Pleasant Street
New Castle, DE 19720

Enter the grade level of the qualifying school: 5
Enter the percent of free and reduced enrollment at the qualifying school from the prior October: 73.85 %

DENARS Application Packet

Food Service Fact Sheet

Food Service Fact Sheet

For SFAs who contract with a FSMC or Pre-Plated Meal Vendor, this section must be completed annually -

Action	Form Name	Latest Version	Status
View Revise	✓ Sponsor Application	Original	Approved
Details	FSMC Contract/Fact Sheet List		1 Contract
Details	Meal Pattern Compliance Dashboard		Pending
Details	Checklist Summary		
Details	Application Packet Notes		

DENARS Application Packet

CEP Schedule

CEP Schedule

Only SFAs that participate in CEP for one or more schools will complete this form.

Helpful Hints –

- Changing “Mode” from Auto to Manual allows SFAs to pull information from CEP Site List in DENARS
- SFAs should select “Cycle Year” of **2026-2027**
- SFAs should select applicable “Data Year” (this is the year in which the data was collected for the current CEP cycle)

DENARS Application Packet

Audit Status Form

Annual Audit Status Certification Form

All SFAs need to complete this form annually. Please ensure that the form completed is titled “2026-2027 Annual Audit Status Certification Form”.

SFAs should report the total amount of Federal dollars expended by the **entire** organization during the last complete fiscal year (for this report it would be FY 25, which is July 1, 2025 – June 30, 2026)

Fiscal Year

6. Sponsor's 12-Month Fiscal Year

July – June

7. Enter the total amount of Federal dollars that your organization expended during your last complete fiscal year.

\$0.00

If your organization expended more than \$750,000 then Non-Profits must have an audit conducted in compliance with 2 CFR 200 Uniform Guidance. For-Profits must have a single audit.
For FY 2014 and before, the threshold that requires an audit is \$500,000.
For FY 2015 and beyond, (effective 1/1/2015) the threshold that requires an audit is \$750,000.

If your agency expended less than the threshold in federal funds in the last complete fiscal year, you are not required to submit an audit. However, records must be available for review or audit by appropriate officials of the Federal agency, pass-through entity, and General Accounting Office (GAO).

DENARS Application Packet

Financial Report

Net Position:

1. Operating Revenues: (Annual)

a. Reimbursable Meal Sales: (i.e. paid and reduced)	\$0.00
b. Non-Reimbursable Food Sales: (i.e. adult meals, a la carte, second meals, vending, ect.)	\$0.00
c. Catering/Special Functions Revenues	\$0.00
d. Sponsor to Sponsor Contract Revenues	\$0.00
e. Other Operating revenues (Provide a detailed explanation of all other operating revenues in the remarks box below)	\$0.00

Remarks:

2. Total Operating Revenues: \$0.00 

3. Non-Operating Revenues: (Annual)

a. Revenue from State Sources	\$0.00
b. Revenue from Federal Sources	\$0.00
c. Grants	\$0.00
d. Earnings on Investment	\$0.00
e. USDA Foods - (i.e. commodities)	\$0.00
f. Contributions and Donations	\$0.00
g. Other non-operating revenues (Provide a detailed explanation of all other non-operating revenues in the remarks box below)	\$0.00

Remarks:

4. Total Non-Operating Revenues: \$0.00 

5. Total Revenues: (Total Operating Revenues + Total Non-Operating Revenues) \$0.00 

6. Operating Expenses: (Annual)

Direct Costs:

a. Reimbursable Food Costs	\$0.00
b. Non-Reimbursable Food Costs	\$0.00
c. SFA Salaries, Wages, and Benefits	\$0.00
d. FSMC Salaries, Wages, and Benefits	\$0.00
e. Catering Salaries, Wages, and Benefits	\$0.00
f. General SNP Supplies	\$0.00

DENARS Application Packet

Food Safety Inspection

Food Safety Inspection Report

- Please report number of inspections from SY **2025–2026**
- Please be sure to include the reason for fewer than two inspections, if applicable

School Nutrition Programs DE-NARS

Applications | Claims | Compliance | Reports | Security | Search | Programs | Year | Help | Log Out

Applications > Food Safety Inspections > School Year: 2026 - 2027

Food Safety Inspections

[Redacted]

Action	School Year	Received Date	Status
Modify	2026 - 2027		Not Started
View Admin	2025 - 2026	07/01/2025	Approved
View Admin	2024 - 2025	07/23/2024	Approved
View Admin	2023 - 2024	06/14/2023	Approved
View Admin	2022 - 2023	06/16/2022	Approved

< Back

Thank You



Instructions for Completing the Annual Financial Report

Step 1: Complete the Annual Financial Report in DENARS

Net Position – There are several areas to complete in this section of the report. Not all areas apply to every SFA.

Net Position:	
1. Operating Revenues: (Annual)	
a. Reimbursable Meal Sales: (i.e. paid and reduced)	\$0.00
b. Non-Reimbursable Food Sales: (i.e. adult meals, a la carte, second meals, vending, ect.)	\$0.00
c. Catering/Special Functions Revenues	\$0.00
d. Sponsor to Sponsor Contract Revenues	\$0.00
e. Other Operating revenues (Provide a detailed explanation of all other operating revenues in the remarks box below)	\$0.00
Remarks:	
2. Total Operating Revenues:	\$0.00
3. Non-Operating Revenues: (Annual)	
a. Revenue from State Sources	\$0.00
b. Revenue from Federal Sources	\$0.00
c. Grants	\$0.00
d. Earnings on Investment	\$0.00
e. USDA Foods - (i.e. commodities)	\$0.00
f. Contributions and Donations	\$0.00
g. Other non-operating revenues (Provide a detailed explanation of all other non-operating revenues in the remarks box below)	\$0.00
Remarks:	
4. Total Non-Operating Revenues:	\$0.00
5. Total Revenues: (Total Operating Revenues + Total Non-Operating Revenues)	\$0.00

1. **Operating Revenues: (Annual)**

- a. **Reimbursable Meal Sales:** This is payment received from students for breakfasts and lunches (if SFAs have a pricing Afterschool Snack Program, then the income received from students for snacks is included here as well). If you were non-pricing for the reporting period and did not charge students for meals and/or snacks, this should be \$0.
- b. **Non-Reimbursable Food Sales (e.g., adult meals, a la carte, second meals, vending, etc.):** Any money received from selling second lunches, Smart Snacks, adult meals, vending, etc. should be reported in this field.
- c. **Catering/Special Functions Revenues:** Any money received from catering events and special functions should be reported in this field.
- d. **Sponsor-to-Sponsor Contract Revenues:** Any money received from another SFA (usually only when one SFA vends meals to another SFA) should be reported here.
- e. **Other Operating Revenues:** Any other revenues should be reported here; please enter an explanation in the remarks box. One example is income received on student accounts but not yet spent.

2. **Total Operating Revenues:** This automatically calculates.

3. **Non-Operating Revenues: (Annual)**

- a. **Revenue from State Sources:** Any money received from the State of Delaware (e.g., report State funds received for Salaries here).
 - b. **Revenue from Federal Sources:** Any money received for meal reimbursement (monthly claim); please include all program reimbursements received during the reporting period (e.g., NSLP/SBP, SFSP, CACFP). Do not include any reimbursement that you are waiting on as of June 30, 2026.
 - c. **Grants:** Any money received from a grant (e.g., FFVP, NSLP Equipment Grant Supply Chain Assistance Round 4, or other applicable grants).
 - d. **Earnings on Investment:** Any money received from investment (e.g., interest from banking account).
 - e. **USDA Foods** – Enter the value of USDA Foods received during SY 25-26.
 - f. **Contributions and Donations:** Any money received from an outside source as a donation or contribution to the nutrition program (e.g., an organization donated money to cover meal charges/student debt).
 - g. **Other non-operating revenues:** Any other revenues should be reported here (e.g., rebates); please enter an explanation in the remarks box. If your school or district gives the Child Nutrition Program local funds (e.g., from the general fund) for any salaries, wages, benefits, etc., this is reported here.
4. **Total Non-Operating Revenues:** This automatically calculates.
5. **Total Revenues:** This automatically calculates.

6. Operating Expenses: (Annual)

Direct Costs:

- a. Reimbursable Food Costs
- b. Non-Reimbursable Food Costs
- c. SFA Salaries, Wages, and Benefits
- d. FSMC Salaries, Wages, and Benefits
- e. Catering Salaries, Wages, and Benefits
- f. General SNP Supplies
- g. Catering and Special Events General Supplies
- h. FSMC Administrative Fee
- i. FSMC Management Fee
- j. Depreciation
- k. Value of Commodities Used
- l. Equipment Repairs and Maintenance
- m. Equipment Purchases (All single equipment purchases of \$5,000 and above need prior approval from the Department of Education)
- n. Travel
- o. Other Direct Operating Expenses (Provide a detailed explanation of all other direct operating expenses in the remarks box below)

Remarks:

Indirect Costs:

- p. Electricity
- q. Natural Gas
- r. Oil
- s. Water
- t. Sewage
- u. Disposal
- v. Audit Fees (i.e. single audit, annual financial report, ect)
- w. Other Indirect Operating Expenses (Provide a detailed explanation of all other indirect operating expenses in the remarks box below)

Remarks:

7. Total Operating Expenses:

6. Operating Expenses: (Annual)

Direct Costs:

- a. **Reimbursable Food Costs:** Total amount spent on food for the reporting period. Do not include unpaid food bills as of June 30 of the reporting period; that will be reported in current liabilities. **Include the \$3.00 per case commodity fee in this total.**
- b. **Non-Reimbursable Food Costs:** Total cost of all non-program foods (do not include salary costs). Non-program foods include a la carte, catering, and adult meals.
- c. **SFA Salaries, Wages, and Benefits:** Total amount spent on labor for the nutrition programs. Do not include unpaid payroll as of June 30 of the reporting period; that will be reported in current liabilities. Do not include any labor expenses that are not paid from the nutrition account.
- d. **FSMC Salaries, Wages, and Benefits**

- e. **Catering Salaries, Wages, and Benefits:** Total amount spent on labor, including OECs, for catering and special function events. Do not include unpaid catering payroll as of June 30 of the reporting period; that will be reported in current liabilities.
- f. **General SNP Supplies:** Total amount of funds used for other goods/services such as paper supplies, training, repairs, etc. during the reporting period.
- g. **Catering and Special Events General Supplies: Total** amount of funds used for goods/services for catering and special function events, such as paper supplies, training, repairs, etc. during the reporting period.
- h. **FSMC Administrative Fee**
- i. **FSMC Management Fee**
- j. **Depreciation**
- k. **Value of Commodities Used:** Enter the value of USDA Foods used in SY 25-26 (if all USDA Foods were used in SY 25-26, the value entered in this line would be the same as 3(e) above).
- l. **Equipment Repairs and Maintenance**
- m. **Equipment Purchases (All single equipment purchases of \$5,000 and above need prior approval from the Department of Education unless the equipment is listed on the pre-approved list of equipment.):** Total amount of equipment purchased using funds from the nutrition account during the reporting period. Equipment is considered as having over one year of life and exceeding the \$5,000 capital expenditure threshold.
- n. **Travel**
- o. **Other Direct Operating Expenses (Provide a detailed explanation of all other direct operating expenses in the remarks box.)**

Indirect Costs:

- p. Electricity
 - q. Natural Gas
 - r. Oil
 - s. Water
 - t. Sewage
 - u. Disposal
 - v. Audit Fees (e.g., single audit, annual financial report, etc.)
 - w. Other Indirect Operating Expenses (Provide a detailed explanation of all other indirect operating expenses in the remarks box)
 - i. **Note: SFAs that pay indirect costs based off a percentage (e.g., the SFA does not have a breakdown of expenses), enter the total indirect cost amount in 6(w).**
7. **Total Operating Expenses:** This automatically calculates.
 8. **Income (Loss) Before Transfers** (Total Revenues Less Total Operating Expenses): This automatically calculates.
 9. **Interfund Transfers In:** (If applicable - Provide a detailed explanation of all Interfund Transfer In in the remarks box.)
 10. **Interfund Transfers Out:** (If applicable - Provide a detailed explanation of all Interfund Transfers Out in the remarks box.)

11. **Change in Net Position**: (Income (Loss) before transfers Plus the interfund transfers in Less interfund transfers out.) This automatically calculates.
12. **Net Position** – Beginning of Year: SFAs need to enter the beginning balance as of July 1, 2025.
13. **Net Position** – End of Year: This automatically calculates.
14. **Net Cash Resources**:
 - a. **Current Assets** (as of June 30 – end of Year):
 - i. SFAs need to enter the total assets on hand as of June 30, 2026. The total should include cash on hand June 30, 2026, cash owed from Federal reimbursement due (reimbursement earned through June 30, 2026, but not yet received by the SFA), cash due from other funds, investments, petty cash, student charges on account that are being carried over to the new school year, and any other funds. **This amount should equal or exceed the amount in the nonprofit school food service account as of June 30, 2026.**
 - b. **Current Liabilities** (as of June 30 – end of Year):
 - i. SFAs need to enter the total liabilities (for expenses incurred but not yet paid) as of June 30, 2026. The total should include payroll payable and accounts payable (food and non-food bills not yet paid).
 - c. **Net Cash Resources** – End of Year: This automatically calculates.
 1. Were the SFA's year-end expenses greater than its year-end revenues, requiring a general fund transfer to cover the balance? Answer Yes or No

If Yes, record the amount of the deficit in box 1a.
 2. Were the general funds transferred into the account to cover the entire deficit? Answer Yes, No, or N/A

If Yes, record date, source of non-Federal funds and amount of transfer(s) into the nonprofit school food service account in box 2a.

If No, describe what the SFA did to resolve the deficit in box 2a.
15. **3 Months' Average Expenditures**: This automatically calculates.
16. **Excess Net Cash Resources**: This automatically calculates.
17. **Corrective Action Plan**: Please see Step 2.

Step 2: Review the 3 Months' Average Expenditure calculation. Enter a corrective action plan in the Corrective Action Plan box on how the SFA will reduce the excess net cash resources.