



West Virginia DEPARTMENT OF
EDUCATION

Office of Child Nutrition

CN Budget and Financial Comparison

Child Nutrition

- CN Budget Model
 - Meal Counts
- Financial Comparison Model

Child Nutrition Budget Model

- Meal Counts

- Community Eligibility Provision (CEP) Schools:
 - Meals will only be in the Free and Paid Categories, no reduced meal counts.
 - Meals are allocated between free and paid based on your CEP %.
 - County-wide CEP means you do not charge any students for meals but does not mean you get 100% of your meals reimbursed at the free rate.
 - You will only have zero paid lunches if your CEP % is 100%.

Boone

Mingo

Clay

Summers

Lincoln

Webster

Logan

Wetzel

McDowell



Child Nutrition Budget Model

- Example:

Community Eligibility Provision (CEP) Schedule For School Year: 2024 - 2025

Mode:

| Cycle Year | Data Year | Nbr of Identified Students | Enrollment | ISP | Claim % Free | Claim % Paid |
|------------|-----------|----------------------------|------------|-------|--------------|--------------|
| | | 0 | 0 | | | |
| | | 0 | 0 | | | |
| 2022-2023 | 2021-2022 | 424 | 875 | 48.46 | 77.54 | 22.46 |

Group Count:



Child Nutrition Budget Model

- Example:

| | | |
|----|-----------------------------------|---------|
| 2 | CEP Meal Count Calculation | |
| 3 | CEP% | 77.54% |
| 4 | Lunch | |
| 5 | Total Meals | 354,263 |
| 6 | Free Meals | 274,696 |
| 7 | Reduced Meals | - |
| 8 | Paid Meals | 79,567 |
| 9 | | |
| 10 | Breakfast | |
| 11 | Total Meals | 298,547 |
| 12 | Free Meals | 231,493 |
| 13 | Reduced Meals | - |
| 14 | Paid Meals | 67,054 |
| 15 | | |

CEP Schools

Breakfasts

| | | |
|---------------|---------|------|
| Free | 231,493 | 2.43 |
| Reduced | | 0.00 |
| Paid | 67,054 | |
| Total | 298,547 | 0.43 |
| Bkfst Revenue | | |

Lunches

| | | |
|---------------|---------|------|
| Free | 274,696 | 3.93 |
| Reduced | | 0.00 |
| Paid | 79,567 | |
| Total | 354,263 | 0.58 |
| Lunch Revenue | | |



Child Nutrition Financial Comparison

- Excel spreadsheet that compares meal counts, revenues, expenses, and cost per meal.
 - SY2020 – SY2023
- All revenue and expense data comes from the finance data file that is compiled by The Office of School Finance.

Questions??

Tony Crago

acrago@k12.wv.us

304-558-3396

