

WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION

Child and Adult Care Food Program Community Nutrition Programs

Instructions for Completing the Quarterly Nonprofit Food Service (NPFS) Financial Report (PI-1463-C, rev. 06-12) for Sponsoring Organizations of Unaffiliated Centers

- A. Fiscal Quarter: Check the box that corresponds to the respective quarter you are reporting. Complete the last two digits of the program reporting year.
- B. Agreement Number: Enter the six digit agreement number that is used when submitting your claims.
- C. Name of Sponsoring Agency: Enter the name of your agency as it appears on your approved Application/Agreement.
- D. Address: Enter the mailing address including the street, city, state and zip code of the agency listed in item C.

Program Income:

- 1. Net income carried forward from prior quarter. Enter the amount of CACFP income that was earned but not spent in the prior fiscal quarter. If all of the CACFP income that was earned in the prior fiscal quarter was spent enter zero (0). *Note: No more than 3 months of CACFP income can be carried into a subsequent quarter.*
- 2. Federal reimbursement earned this quarter under the Child and Adult Care Food Program. Enter the amount of reimbursement that your agency **earned** for reimbursable meals served and reported on your claims during the respective quarter.
- 3. Income received this quarter from children and adults as payment for meals served. If your agency charges separately for meals served to program children and adults, enter in the amount received during the respective quarter.
- 4. Other food service program income received this quarter. Enter in the amount of other food service program income and/or the source and amount of other income that your agency uses to supplement the CACFP reimbursement in order to cover the cost of the food program expenses listed in items 6-47. Be sure to type or write the income source (i.e. Tuition).
- 5. Total Food Service Income. Enter the sum of lines 1 to 4.

Quarterly Administrative/Operational Food Service Program Expenses:

Note: Please ensure all reported program costs have received prior approval from the DPI on the budget submitted annually with the Application/Agreement (contract). All cost items on page two (2) may not pertain to your agency. Only report the actual costs for your agency's food service program, regardless if they are paid directly with your CACFP reimbursement.

- 6. Total Administrative Salaries and Required Employer Taxes. Enter the actual amount of money that your agency spent during the reporting period on salaries/wages and any applicable employer taxes for the approved employees that perform the administrative functions of your agency's food program. Administrative food program employees are the person(s) in your agency responsible for the completion and maintenance of all recordkeeping documents used to complete the monthly CACFP claim and the person(s) responsible for completing the food program monitoring activities. If the employee(s) job duties include other areas of the agency besides the CACFP, only record the food program percentage (percentage of time spent) of wages.

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7. Total Administrative Benefits. Enter the actual amount of money that your agency spent during the reporting period on benefits for the approved employees that perform the administrative functions of your agency's food program. Administrative food program employees are the person(s) in your agency responsible for the completion and maintenance of all recordkeeping documents used to complete the monthly CACFP claim. If the employee(s) job duties include other areas of the agency besides the food program, only record the food program percentage (percentage of time spent) of benefits.
8. Total Administrative Salaries and Benefits. Enter the sum of lines 6 and 7.
9. Equipment Purchased \$5,000 and Over. Enter the actual amount of money that your agency spent during the reporting period on equipment costing \$5,000 or more that is used by the administrative personnel listed in item 6 and 7. *Note: This must be depreciated to the food program and not direct expensed.* If this is not a food program expense for your agency enter zero (0).
10. Equipment Purchased Under \$5,000. Enter the actual amount of money that your agency spent during the reporting period on equipment costing less than \$5,000 that is used by the administrative personnel listed in item 6 and 7. If this is not a food program expense for your agency enter zero (0).
11. Office Supply Expense. Enter the actual amount of money that your agency spent during the reporting period on general office supplies for the administrative food program personnel listed in lines 6 and 7. The same allocation used for lines 6 and 7 can be used for line 11. If this is not a food program expense for your agency enter zero (0).
12. Educational Supply Expense: Enter the actual amount of money that your agency spent during the reporting period on educational recordkeeping supplies purchased for the food program sponsored facilities.
13. Printing Expense: Enter the actual amount of money that your agency spent during the reporting period on printing jobs for the administrative personnel listed in lines 6 and 7.
14. Postage Expense: Enter the actual amount of money that your agency spent during the reporting period on postage used by the administrative personnel listed in lines 6 and 7.
15. Office Rent Expense: Enter the actual amount of money that your agency spent during the reporting period on the portion of office rent/building costs assumed by the administrative food program personnel listed in lines 6 and 7.
16. Utilities Expense: Enter the actual amount of money that your agency spent during the reporting period on utilities for the administrative food program personnel listed in lines 6 and 7.
17. Insurance Expense: Enter the actual amount of money that your agency spent during the reporting period on the insurance for the administrative food program personnel listed in lines 6 and 7.
18. Contracted Services. Enter the actual amount of money that your agency spent during the reporting period on service contracts for personnel to complete the administrative food program duties. This may include temporary employment services and audit/accounting personnel. If this is not a food program expense for your agency enter zero (0).
19. Equipment Rental/Lease Expense. Enter the actual amount of money that your agency spent during the reporting period on the rental or lease of equipment to be used for the administrative food program personnel. If this is not a food program expense for your agency enter zero (0).

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20. Telephone Expense: Enter the actual amount of money that your agency spent during the reporting period on telephone costs incurred by the administrative food program personnel.
21. Advertising Expense: Enter the actual amount of money that your agency spent during the reporting period on advertising for your food program. Examples may include, job classifications, request for bids, and outreach.
22. Dues, Subscription or Membership: Enter the actual amount of money that your agency spent during the reporting period on dues, subscriptions or memberships for any administrative food program personnel listed in lines 6 and 7.
23. Travel Expense. Enter the actual amount of money that your agency spent during the reporting period on the food program related travel for the administrative food program personnel.
24. Training Expense. Enter the actual amount of money that your agency spent during the reporting period on training of your administrative food program personnel. Examples may include, DPI training, training of sites, and continuing education classes.
25. Miscellaneous Admin. Expense. Enter the actual amount of money that your agency spent during the reporting period on any other miscellaneous administrative food program expense. Also, specify what the miscellaneous cost item is on the lines provided (i.e. indirect costs).
26. Total Administrative Expense. Enter the sum of lines 9 to 25. *Note: No more than 15% of your CACFP meal reimbursement can be used to fund administrative expenses.*
27. Total Administrative Expenses, Benefits, Salaries. Enter the sum of lines 8 through 26.
28. Total Operational Salaries and Required Employer Taxes. Enter the actual amount of money that your agency spent during the reporting period on salaries/wages and any applicable employer taxes for the employees that perform the operational functions of your agency's food program. Operational food program employees consist of the person(s) in your agency responsible for the preparation of the meals, grocery shopping, menu planning, sanitation and/or any other kitchen duty. If the employee(s) job duties include other program areas besides the CACFP, only record the CACFP percentage (percentage of time spent) of wages.
29. Total Operational Benefits. Enter the actual amount of money that your agency spent during the reporting period on benefits for the employees that perform the operational functions of your agency's food program. Operational food program employees consist of the person(s) in your agency responsible for the preparation of the meals, grocery shopping, menu planning, sanitation and/or any other kitchen duty. If the employee(s) job duties include other areas of the agency besides the CACFP, only record the food program percentage (percentage of time spent) of benefits.
30. Total Operational Salaries and Benefits. Enter the sum of lines 28 and 29.
31. Total Food Supplies. Enter the actual amount of money that your agency spent during the reporting period on consumable food goods. This dollar amount must be supported by actual receipts and/or invoices and should not include any non-food/kitchen supply costs.

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32. Nonfood/kitchen supply costs. Enter the actual amount of money that your agency spent during the reporting period on nonfood and/or kitchen supply costs during the program year. This would include any paper products, cleaning supplies, small utensils, etc. The dollar amount reported must be supported by actual receipts and/or invoices and should not include any food supply costs.
33. Equipment Purchased \$5,000 and Over. Enter the actual amount of money that your agency spent during the reporting period on kitchen equipment costing \$5,000 or more. *Note: This must be depreciated to the food program and not direct expensed.*
34. Equipment Purchased Under \$5,000. Enter the actual amount of money that your agency spent during the reporting period on kitchen equipment costing less than \$5,000.
35. Office Supply Equipment. Enter the actual amount of money that your agency spent during the reporting period on general office supplies for the operational food program personnel listed in lines 28 and 29. This same allocation can be used for line 35.
36. Educational Supply Expense: Enter the actual amount of money that your agency spent during the reporting period on educational kitchen supplies purchased for the sponsored facilities.
37. Printing Expense. Enter the actual amount of money that your agency spent during the reporting period on printing jobs for the operational personnel listed in lines 28 and 29.
38. Rent Expense. Enter the actual amount of money that your agency spent during the reporting period on rent or lease expense of the kitchen facility. If the kitchen and administrative offices are part of the same building, use an allocation based on the square footage of the kitchen area(s) to the total square footage of the building(s). Rent Expense can also include the expense for the ownership of the building, including facilities costs, as long as prior approval has been obtained from DPI on program budget.
39. Utilities. Enter the actual amount of money that your agency spent during the reporting period on utilities for the kitchen facility. If the kitchen and administrative offices are part of the same building, use an allocation based on the square footage of the kitchen area(s) to the total square footage of the building(s). If this cost is included as a facilities cost in line 38, enter zero (0).
40. Contracted Services. Enter the actual amount of money that your agency spent during the reporting period on service contracts for personnel to complete operational food program duties. This may include the cost of contracting with a dietitian for menu planning or temporary employment service.
41. Equipment Rental/Lease Expense. Enter the actual amount of money that your agency spent during the reporting period on the rental or lease of equipment to be used in the kitchen.
42. Telephone Expense: Enter the actual amount of money that your agency spent during the reporting period on telephone costs incurred by the operational food program personnel.
43. Training/Travel Expense. Enter the actual amount of money that your agency spent during the reporting period on training and travel for your kitchen personnel. This includes mileage cost for travel to and from the grocery store.
44. Miscellaneous Operational Expense. Enter the actual amount of money that your agency spent during the reporting period on any other miscellaneous operational food program expense. Also, specify what the miscellaneous cost item is on the lines provided.

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- 45. Total Operational Expense. Enter the sum of lines 31-44.
- 46. Total Operational Expenses, Salaries, Benefits. Enter the sum of lines 30 and 45.
- 47. Total Administrative and Operational Costs. Enter the sum of lines 27 and 46.
- 48. Nonprofit Food Service Program Income. Enter the difference between line 5 and line 47. **Note: Line 48 cannot be greater than line 2.**

Certification

- A. This line must be signed by the Authorized Representative listed on the Application/Agreement. Any other signature must have received prior approval from the Authorized Representative prior to submission. *Note: If submitting this report electronically (via e-mail) the e-mail transmittal is the same as a signature.*

Submission

This report can be downloaded at <http://dpi.wi.gov/fns/centermemos.html>. It can be found under Guidance memorandum #11. Download the form to your computer, complete, save, and submit electronically to Cari Ann Muggenburg via e-mail at cari.muggenburg@dpi.wi.gov. Your e-mail will serve as your signature to the certification statement.

The due dates for submission of this report are as follows:

- 1st Quarter (reporting period October 1 – December 31) is due March 1st
- 2nd Quarter (reporting period January 1 – March 31) is due June 1st
- 3rd Quarter (reporting period April 1 – June 30) is due September 1st
- 4th Quarter (reporting period July 1 – September 30) is due December 1st

Any extension requests must be submitted in writing via e-mail to Cari Muggenburg at the address listed above. Failure to submit the required quarterly Nonprofit Food Service Financial Report is a serious deficiency and may result in termination from future program participation.