

In a "Nutshell"

Annual Food Service Financial Report

All agencies participating in the National School Lunch and/or School Breakfast Program are required to submit an Annual Food Service Financial Report which:

- Reports all revenues and expenditures for your food service operation from July 1 through June 30.
- Reports your beginning fund balance, as of July 1 of the year being reported.
- Calculates the ending balance as of June 30 of the year being reported.
- Must be submitted by August 31st yearly on the [School Nutrition Reporting](https://dpi.wi.gov/school-nutrition/program-requirements/reporting) webpage (<https://dpi.wi.gov/school-nutrition/program-requirements/reporting>).
- Serves to document non-profit status and determine if SFA has an excess cash balance.

All revenues and expenditures must be allocated by program to the categories below:

- **NSL** - schools participating in the *National School Lunch Program*.
- **SB, SBSEVERE** - both regular *School Breakfast* and *Severe Need Breakfast*.
- **SK-NSL, SK-NSLAE** - both *After School Snacks* and *Area Eligible After School Snacks*.
- **SMP** - *Special Milk Program*.
- **Grants** - all *grant* awards and expenditures.
- **WSDMP** - *Wisconsin School Day Milk Program*.
- **EN** - *Elderly Nutrition*.
- **Nonprogram Foods** - all *Nonprogram Foods* (including: a la carte items, adult meals, milk only, extra entrees, vended meals sold under a joint agreement, catered meals, vending machines, etc.)
- **CACFP** - daycare and supper meals claimed under *Child and Adult Care Food Program*.
- **SFSP** - meals claimed in *Summer Food Service Program*.

Revenues	Expenditures
Transfer from non-food service account to cover operating expenses that exceed revenue <ul style="list-style-type: none"> • If ending fund balance is negative, a transfer to cover the deficit is required 	Labor <ul style="list-style-type: none"> • both wages and fringe benefits
Transfer from non-food service account to cover Paid Lunch Equity <ul style="list-style-type: none"> • as determined and documented by the Paid Lunch Equity Tool 	Food Expenditure <ul style="list-style-type: none"> • including cash/entitlement value of USDA Foods • refunds & rebates subtracted as negative food expenditure
Transfer from non-food service account to cover deficit from non-program foods <ul style="list-style-type: none"> • as determined by the nonprogram food revenue tool 	Equipment Expenditures <ul style="list-style-type: none"> • nonexpendable equipment rental and purchase costs
School food service account revenue <ul style="list-style-type: none"> • Federal & state reimbursements, student payments, all revenue from sale of non-program foods • excluding any transfers previously reported • including cash/entitlement value of USDA Foods 	Purchased Services <ul style="list-style-type: none"> • payments for services provided such as Food Service trash removal • includes payments to DPI for administering, handling and processing fees for USDA Foods
	Other Expenditures <ul style="list-style-type: none"> • non-edible supplies such as paper products, flatware, chemicals, expendable equipment, insurances, etc.

Annual Food Service Financial Report- Due Annually on August 31st [July 1 thru Jun 30]

When completing this report, be sure to include the cash value of USDA Foods (commodities) received during the year in both "NSL Food Revenue" and "NSL Food Expenditures".

Claim Date: June Year

Fund/Cash Balance (previous year ending balance) at Beginning of Reporting Year (July 1):

Do NOT use commas or dollar signs when entering numbers. Only enter a decimal when entering cents. Any Field with red border means it needs data correction

School Based Child Nutrition Programs

Revenues	Transfer from Non-Food Service Account-Operating Transfer	Transfer from Non-Food Service Account-Paid Lunch Equity	Transfer from Non-Food Service Account-Non-Program Food Revenue	School Food Revenue (excluding Transfers)	Total Revenues
National School Lunch Program (NSL)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0.00
School Breakfast Program (SB and SBSEVERE)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0.00
NSL After School Snacks (SK-NSL and SK-NSLAE)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0.00
Special Milk Program (SMP)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0.00
Grants (equipment, FFVP, etc)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0.00
Wisconsin School Day Milk Program (WSDMP)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0.00
Elderly Nutrition Improvement Program (EN)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0.00
Non-Program Foods	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0.00
CACFP	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0.00
SFSP	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0.00

Expenditures

Expenses	Labor Expenditures:	Food Expenditures:	Equipment Expenditures:	Purchased Services Expenditures:	Other Expenditures:	Total Expenditures
National School Lunch Program (NSL)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
School Breakfast Program (SB and SBSEVERE)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
NSL After School Snacks (SK-NSL and SK-NSLAE)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Special Milk Program (SMP)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Grants (equipment, FFVP, etc)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Wisconsin School Day Milk Program (WSDMP)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Elderly Nutrition Improvement Program (EN)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Non-Program Foods	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
CACFP	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
SFSP	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Summary

All USDA Child Nutrition Programs including CACFP,SFSP		Other USDA Child Nutrition Programs		
		Items	CACFP	SFSP
Beginning Fund Balance	1000	Total Revenues	0.00	500.00
+ Total Revenues from ALL Programs	15900.00	Total Expenditures	0.00	435.00
- Total expenditures from all programs	17360.00			
= Ending Fund Balance	-460.00			

Note : The Ending Fund Balance may never be negative or 'in the red.' A transfer must be made into the account from non-federal funds.