# *Annual Food Service Financial Report In a Nutshell*

**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 31 yearly through the DPI Reporting webpage (https://dpi.wi.gov/school-nutrition/program-requirements/reporting)

**All <u>revenues and expenditures</u> 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 Afterschool 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**<br>• If ending fund balance is negative, a transfer to cover the deficit is required | **Labor**<br>• both wages and fringe benefits |
| **Transfer from non-food service account to cover Paid Lunch Equity**<br>• as determined and documented by the Paid Lunch Equity Tool | **Food Expenditure**<br>• including cash/entitlement value of USDA Foods<br>• refunds & rebates subtracted as negative food expenditure |
| **Transfer from non-food service account to cover deficit from non-program foods**<br>• as determined by the nonprogram food revenue tool | **Equipment Expenditures**<br>• nonexpendable equipment rental and purchase costs |
| **School food service account revenue**<br>• Federal & state reimbursements, student payments, all revenue from sale of non-program foods<br>• excluding any transfers previously reported<br>• including cash/entitlement value of USDA Foods | **Purchased Services**<br>• payments for services provided such as Food Service trash removal<br>• includes payments to DPI for administering, handling and processing fees for USDA Foods |
|  | **Other Expenditures**<br>• 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, do include cash value of USDA Foods (commodities) received during the year in both "NSL Revenue" and "Food Expenditures". Cash value of USDA Foods should be added as both a "Revenue" and "Food Expenditure" on the district's DPI Annual Report for public school districts.

**Claim Date: June** Year [2017 ▼]

**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) | [____] | [____] | | [____] | [0.00] |
| School Breakfast Program (SB and SBSEVERE) | [____] | | | [____] | [0.00] |
| NSL After School Snacks (SK-NSL and SK-NSLAE) | [____] | | | [____] | [0.00] |
| Special Milk Program (SMP) | [____] | | | [____] | [0.00] |
| Grants (equipment, FFVP, etc) | [____] | | | [____] | [0.00] |
| Wisconsin School Day Milk Program (WSDMP) | [____] | | | [____] | [0.00] |
| Elderly Nutrition Improvement Program (EN) | [____] | | | [____] | [0.00] |
| Non-Program Foods | [____] | | [____] | [____] | [0.00] |
| CACFP | [____] | | | [____] | [0.00] |
| SFSP | [____] | | | [____] | [0.00] |

## Expenditures

| Expenses | Labor Expenditures: | Food Expenditures: | Equipment Expenditures: | Purchased Services Expenditures: | Other Expenditures: | Total Expenditures |
|---|---|---|---|---|---|---|
| National School Lunch Program (NSL) | [____] | [____] | [____] | [____] | [____] | [____] |
| School Breakfast Program (SB and SBSEVERE) | [____] | [____] | [____] | [____] | [____] | [____] |
| NSL After School Snacks (SK-NSL and SK-NSLAE) | [____] | [____] | [____] | [____] | [____] | [____] |
| Special Milk Program (SMP) | [____] | [____] | [____] | [____] | [____] | [____] |
| Grants (equipment, FFVP, etc) | [____] | [____] | [____] | [____] | [____] | [____] |
| Wisconsin School Day Milk Program (WSDMP) | [____] | [____] | [____] | [____] | [____] | [____] |
| Elderly Nutrition Improvement Program (EN) | [____] | [____] | [____] | [____] | [____] | [____] |
| Non-Program Foods | [____] | [____] | [____] | [____] | [____] | [____] |
| CACFP | [____] | [____] | [____] | [____] | [____] | [____] |
| SFSP | [____] | [____] | [____] | [____] | [____] | [____] |

## Summary

| All USDA Child Nutrition Programs including CACFP,SFSP | |
|---|---|
| **Beginning Fund Balance** | 1000 |
| **+ Total Revenues from ALL Programs** | 15900.00 |
| **- Total expenditures from all programs** | 17360.00 |
| **= Ending Fund Balance** | -460.00 |

| Other USDA Child Nutrition Programs | | |
|---|---|---|
| Items | CACFP | SFSP |
| **Total Revenues** | 0.00 | 500.00 |
| **Total Expenditures** | 0.00 | 435.00 |

**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.**