School Nutrition Programs
Annual Food Service Financial Report Manual

This manual illustrates how to enter, modify, and view-print
the Foodservice Annual Financial Report.

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Annual Food Service Financial Report Instructions

- All agencies participating in School Nutrition Programs are required to submit a food service Annual Financial Report.

- This report categorizes and totals food service revenues and expenditures for **July 1** through **June 30** which is the school fiscal year.

- This report is submitted electronically via our Reporting webpage by August 31 each year (https://dpi.wi.gov/school-nutrition/program-requirements/reporting).

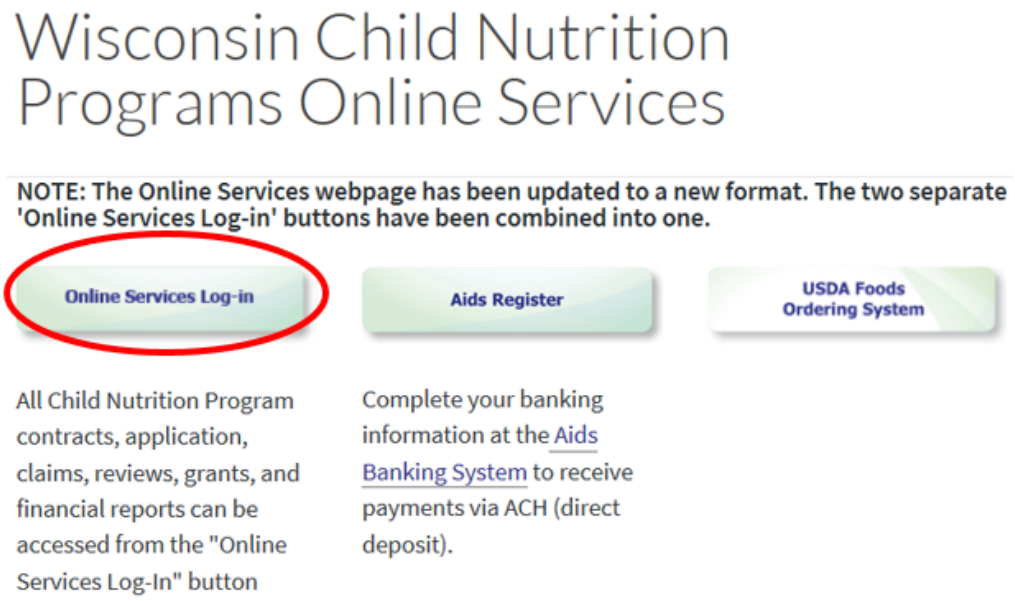
All expenses and revenues must be allocated by program listed below.

- **NSL** line is completed for schools participating in the *National School Lunch Program.*
- **SB, SBSEVERE** line reports financial information for both regular *School Breakfasts* served, and those served at the higher *Severe Need Breakfast* reimbursement rate.
- **SK-NSL, SK-NSLAE** line is for both *After School Snacks* and *Area Eligible After School Snacks.*
- **SMP** line is for revenues and expenditures for *Special Milk Program.*
- **Grants** line is for revenues and expenditures for *awards and expenditure.*
- **WSDMP** line is for revenues and expenditures for *Wisconsin School Day Milk Program.*
- **EN** line is for revenues and expenditures for *Elderly Nutrition.*
- **Nonprogram Foods** line is for revenues and expenditures for all *Non-program Foods (including: a la carte items, adult and visitor meals, milk only, extra entrees, vended meals sold to other schools, catered meals, vending machines, etc.)*
- **CACFP** line is for revenues and expenditures for *Child and Adult Care Food Program including suppers.*
- **SFSP** line is for revenues and expenditures for *Summer Food Service Program.*

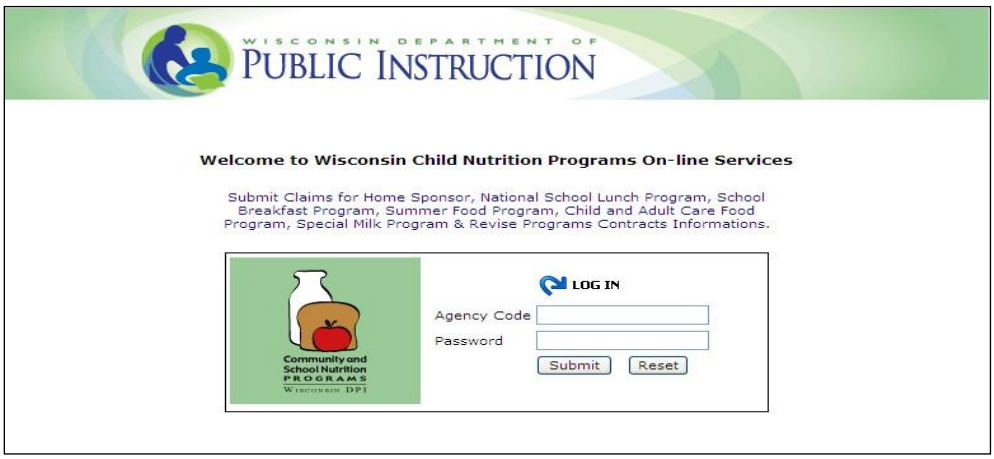
Entering the Wisconsin Child Nutrition Programs Website

1. Go to Wisconsin Child Nutrition Programs homepage (http://dpi.wi.gov/nutrition) (see *screen shots below*) Click on the *Online Services* button, which will bring you to the Online Services page.

2. After clicking this button, you will be brought to the Online Services page (http://dpi.wi.gov/nutrition/online-services). **Click Online Services Log-in** in the first column which has School Nutrition Program Annual Financial Report in the list below.



3. This will bring you to a log-in screen where you will be able to log in using your agency code and password.



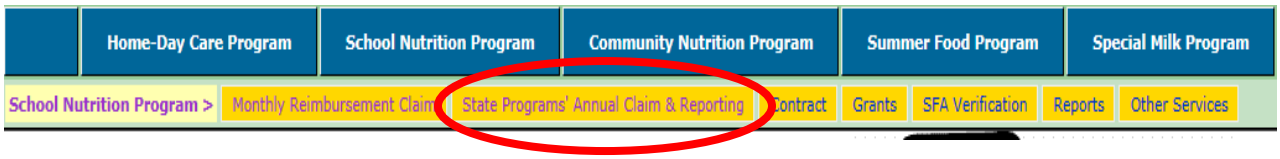
   a) Enter your **agency code** – This is your five- or six-digit agency code. Do not use hyphens - use only the numerals in the agency code. Do not enter leading zeroes: For example, if your agency code is “012345”, only enter “12345”.
   b) Type in your agency-specific **password**. If you do not know this password, please contact DPI accounting at 608-267-9134.
   c) Click the *Submit* button.

4. Once you are logged in, there is a menu of options at the top of the screen.

Entering an Annual Food Service Financial Report

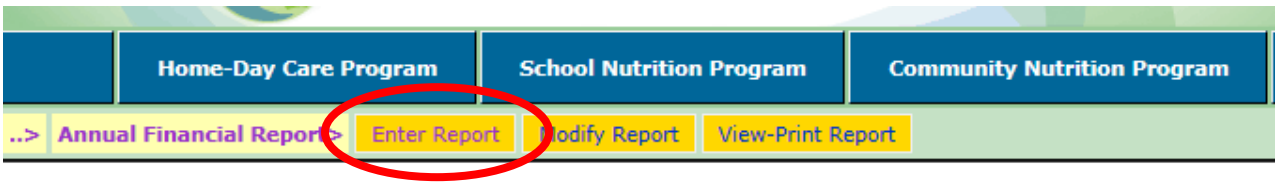
1. Select *School Nutrition Program* from the menu bar.

2. Select *State Programs' Annual Claim & Reporting*.



3. Select *Annual Financial Report* from the menu

4. Select *Enter Report* from the menu bar.



Annual Food Service Financial Report Reporting Lines

Claim Date
Year selected is the end of the reporting year. For example, 2016-2017 school year, select 2017.

Beginning Fund Balance
"Beginning fund balance" for the current reporting year on July 1 must be the same as the "ending fund balance" reported from the previous reporting year on June 30. *For example: for the 2016-17 school year, your beginning fund balance would be your ending fund balance as of July 1, 2016.*

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

The purpose of this report is to account for all revenue and expenditures associated with the administration of all federal (National School Lunch, School Breakfast, and Special Milk Programs), state, and grant programs that your school food authority participate in.

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

Revenue = Transfers In + All Food Service Account Revenue excluding transfers

- **Transfers In -** Report the total amount of any cash transfers that were made into the foodservice fund during the reporting year. Public school districts should report transfers from the General Fund (Fund 10) to the Service Fund (Fund 50) WUFAR (Wisconsin Uniform Financial Accounting Requirements). Non-public school agencies should report transfers from the school, agency, and/or parish general fund into the food service fund.

  - **If food service fund (Fund 50) is not balanced (negative) at the end of the school year, the agency must "Transfer In" funds from a non-federal fund (general fund/Fund 10). *This is also where "transfers in" from non-federal funds are recorded for uncollectable Bad Debt that is written-off from Unpaid Meal Charges.***

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

  - **Transfer from non-federal funds into National School Lunch Program (NSL) to cover Paid Lunch Equity (PLE) in lieu of raising weighted average prices of**

paid lunches.

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

- **Transfer from non-federal funds into Nonprogram Food to cover losses in nonprogram food in lieu of raising nonprogram prices.**

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

- **All School Food Revenue Excluding Transfers** - Report the total of <u>all</u> food service

revenues from all sources for each applicable program line and include:

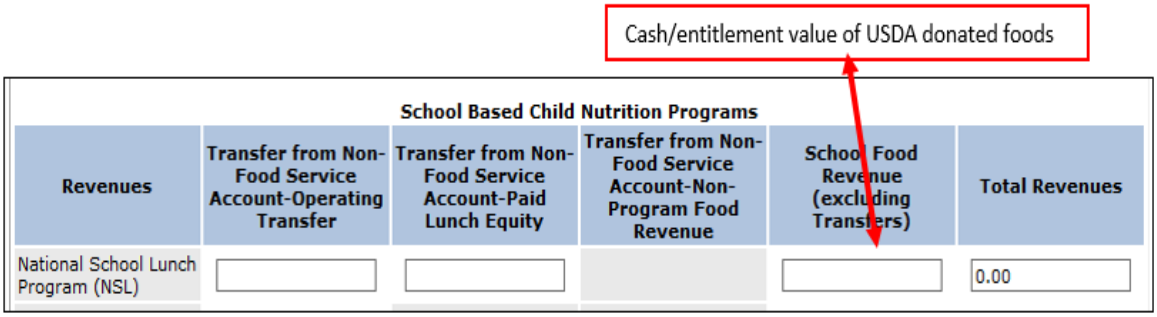
School Based Child Nutrition Programs					
Revenues	**Transfer from Non-Food Service Account-Operating Transfer**	**Transfer from Non-Food Service Account-Paid Lunch Equity**	**Transfer from Non-Food Service Account-Non-Program Food Revenue**	**School Food Revenue (excluding Transfers)**	**Total Revenues**
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

- **Student Payments** – Revenues received for paid student reimbursable meals "sold" or reduced-price student reimbursable meals "sold" (*these payments are only considered revenues after the meal has actually been sold to the student*).
  - NSL line for revenues received from reimbursable lunches sold to paid or reduced-price students.
  - SB, SBSEVERE line for revenues received from reimbursable breakfasts sold to paid or reduced-price students.
  - SK-NSL, SK-NSLAE line for revenues received from reimbursable after school snacks sold to paid or reduced-price students at a non-area eligible site.
  - SMP line for revenues received from paid student milks in Special Milk Program
  - EN revenues received from paid participants in Elderly Nutrition program.
- **Nonprogram Food Revenue** - line for all revenue received from nonprogram food including adult meal payments. (*Wisconsin School Day Milk "paid" revenues are included here and not under WSDMP).*
- **State and Federal Reimbursements** - All reimbursements, both state and federal, received for all programs and recorded in:
  - NSL column for state and federal reimbursements received from paid, reduced, and free reimbursable lunches served.
  - SB column for state and federal reimbursements received from paid, reduced, and free reimbursable breakfasts served.
  - SNACKS column for federal reimbursements received from reimbursable after school snacks served at non-area eligible and area eligible sites.
  - SMP column for federal reimbursements received from Special Milk

Program.

- WSDMP column for state reimbursements received from Wisconsin School Day Milk Program.
- EN column for state reimbursements received from Elderly Nutrition program.
- SFSP column for federal reimbursements received from Summer Food Service Program.
- CACFP column for federal reimbursements received from Child and Adult Care Feeding Program including suppers.
- Grant column for monies awarded from all grants.

- **The *cash/entitlement value* of USDA donated foods** should be reported as a National School Lunch revenue on this report. (This value is found on the Commodity Allocation and Receipt Report or CARS Report in the USDA Foods tab of online services)



Commodity Allocation and Receipt Report (CARS)

The amount next to the line, "*Total Value Received: Entitlement, Bonus, DoD, UNPFV and Raw Product*:" on the 'CARS Report' is the total value of USDA Foods your agency has received for the specified school year.

Expenditures

Expenditures reported on the annual report are those incurred during the operation of all food service, including child nutrition programs and other food sales. These expenditures are supported by invoices or receipts, and are coded to Fund 50 (in public school districts) or noted on separate account ledgers (in non-public school agencies). *Note: When **allowable expenses** are shared by programs, prorating the costs appropriately is necessary.*

- **Labor Expenditures** - Report all direct food service labor expenditures, **both wages and fringe benefit costs** for the agency, for each applicable program line.
- **Food Expenditures** - Report all food expenditures for each applicable program line. **The *cash/entitlement value* of USDA donated foods should be reported as a National School Lunch food expenditure on this report.** Agencies purchasing meals from a vendor or another school should report the total cost of the meals purchased in the appropriate lines on the screen. *Cash refunds and rebates for food received during the current school year should be subtracted as a negative food expenditure before* entering food costs on this screen.
- **Equipment Expenditure** - Report all nonexpendable equipment rental and purchase costs. An individual item is considered nonexpendable if it costs over $5,000 per unit (or less if it is the agency policy), and is expected to last over one year. Equipment repair costs are considered purchased services. Expendable equipment costs (e.g., pans, serving utensils, trays) should be reported as **Other Expenditures**).
- **Purchased Services Expenditures** - Report expenditures for the purchase of services provided, including but not limited to: equipment repair, pest control, garbage/recycling

service, employee travel and/or training costs (registration fees, mileage costs, lodging costs, etc.), printing and copying expenditures, the management fee for a Food Service Management Company, and include processing and handling charges for receiving USDA donated foods as they are considered a payment to the state.

- ***For SFAs under a Food Service Management Company contract,*** *the amount recorded as Purchased Services for a Cost Reimbursable account is the management fee only, and the amount reported as Purchased Services for a Fixed Price account is the profit portion of the per meal fixed price only.*
- **Other Expenditures** - Report supply and material expenditures plus any other expenditures not reported elsewhere. These include plates, trays, flatware, napkins, soaps, cleansers, other expendable equipment, Unemployment Compensation, Worker's Compensation, etc. Uncollectable ***Bad Debt that is written-off from Unpaid Meal Charges is recorded as an expense, under the NSLP in this column.***

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						

Ending Fund Balance =

Beginning Fund Balance + Total Revenues from All Programs - Total Expenditures from All Programs. This information will be populated from what has been entered into the report. *If*

Ending Fund Balance is negative a "Transfer In" from non-federal funds must be made to cover the deficit.

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.

Summary

All USDA Child Nutrition Programs including CACFP,SFSP	
Beginning Fund Balance	1000
+ Total Revenues from ALL Programs	16360.00
- Total expenditures from all programs	17360.00
= Ending Fund Balance	0.00

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

If the Annual Financial report Ending Fund Balance is a positive dollar amount or 0, enter your certification information, and click "submit"

[CERTIFICATION]

I HEREBY CERTIFY to the best of my knowledge that this information is accurate and in accordance with the terms of the existing permanent agreement/policy statement between the school food authority and the Department of Public Instruction and that records are available to support this information.

First Name: Debra Last Name: Wollin

Phone Number: 608 267 3724 Extension:

Email: debra.wollin@dpi.wi.gov

Submit

Modifying an Annual Food Service Financial Report

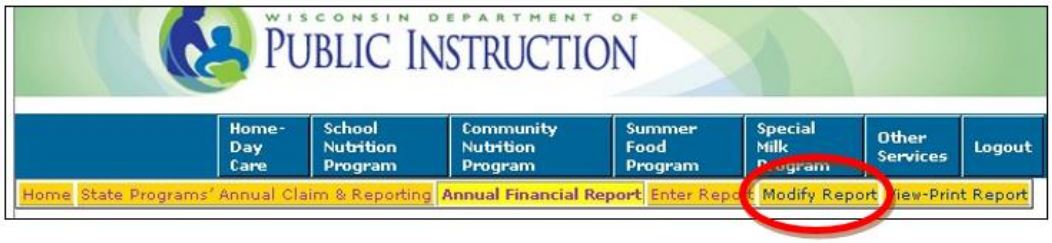
You are able to modify the Annual Financial Report until December 31 of the year you submitted the report. For example, for the 2016-2017 School Year Annual Financial Report, you can modify the report until December 31, 2017. After December 31, you will need to submit a paper copy of the amended Annual Financial Report to DPI accounting via fax to 608-267-9207.

1. Select *School Nutrition Program* from the menu bar.

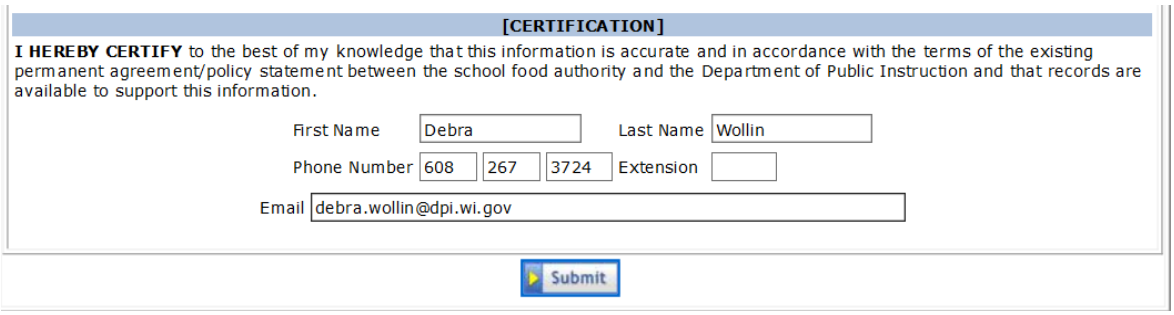
2. Select *State Programs' Annual Claim & Reporting*

3. Select *Annual Financial Report* from the menu bar.

4. Select *Modify Report* from the menu bar.

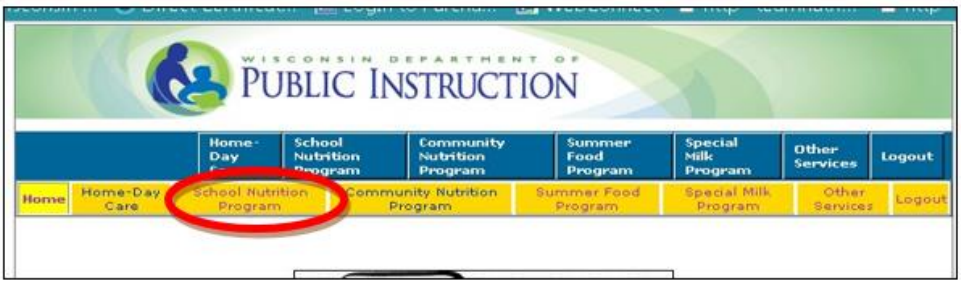


5. Make the necessary changes to the Annual Financial Report (AFR), re-enter your certification information and click submit.



View-Print a submitted Annual Food Service Financial Report

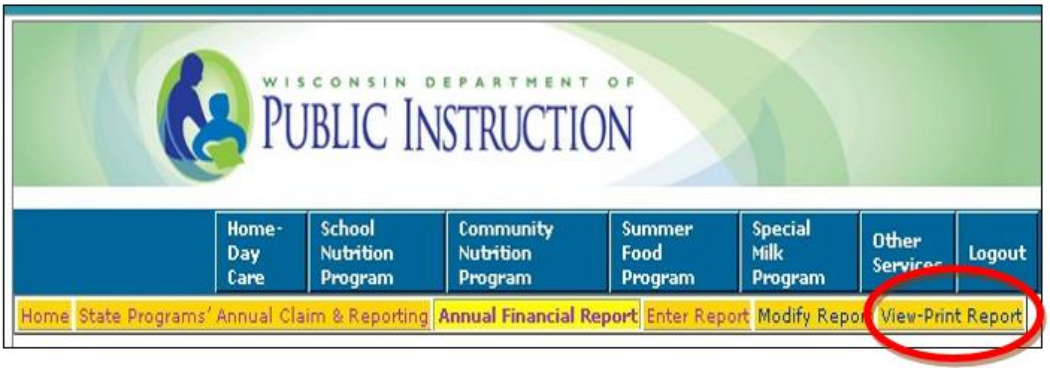
1. Select *School Nutrition Program* from the menu bar.



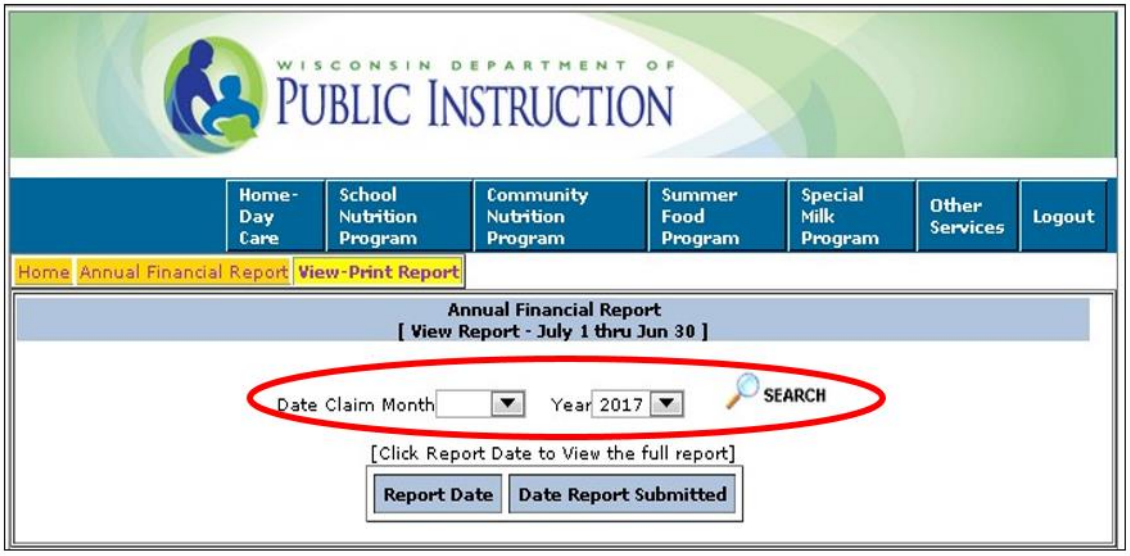
2. Select *State Programs' Annual Claim & Reporting*.

3. Select *Annual Financial Report* from the menu bar.

4. Select *View-Print Report* from the menu bar. The submitted Annual Financial Report may be viewed immediately after submission, but it takes 24 hours for the Annual Financial Report information to be loaded into the Child Nutrition Program Report.



5. Select the claim month and year from the drop down list box and click the **search** button.



6. If a report is found for the given criteria it will show up in the box below. Click the Report Date link to view the full submitted Annual Financial Report data.

How to Logout

1. Click the logout tab on the menu to exit from the Online Services system.