

School Nutrition Programs Food Service Annual Financial Report Child Nutrition Report Manual

Revised November 2015

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

Wisconsin Department of Public Instruction
125 S. Webster Street
P.O. Box 7841
Madison, WI 53707-7841



Instructions for Annual Food Service Financial Report

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. The totals reflect the agency's entire food service finances.

This report is submitted electronically via our website by August 31 each year. All expenses and revenues must be allocated to one of the four categories listed below.

WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION

Home Day Care | School Nutrition Program | Community Nutrition Program | Summer Food Program | Special Milk Program | Other Services | Logout

Home | Annual Financial Report | Enter Report

Annual Financial Report
[July 1 thru Jun 30]

Do not include cash value of USDA donated foods (Commodities) received during the year in either NSL Revenue or Food Expenditures. Cash value of donated foods should be added as both a Revenue and Food Expenditure on the DPI Annual Report for public school district.

Date Claim: Month Year 2017

Fund/Cash Balance at Beginning of Reporting Year (July 1):

*Do NOT use commas while entering numbers.

Items	NSL	SB	A la Carte, WSDMP, EN, SMP	Snacks
Transfers From General Fund (WUFAR) Transfers within Agency (Private and Non-WUFAR):	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
All Other Fund 50 Revenue:	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Labor Expenditures:	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Food Expenditures:	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Equipment Expenditures:	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Purchased Services Expenditures:	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Other Expenditures:	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

[CERTIFICATION]

I HEREBY CERTIFY to the best of my knowledge that this information is true, correct, and in accordance with the terms of existing agreement, that records are available to support this information.

Prepare Name and Phone

NSL column is completed for schools participating in the *National School Lunch Program*.

SB column reports financial information for both the regular *School Breakfast* served, and those served at the higher *Severe Need Breakfast* reimbursement rate.

Snacks column is for both *Afterschool Snacks* and *Area Eligible Afterschool Snacks*.

A la Carte column is for all food service revenue and expenditures not allocable to NSL, SB, or Snacks. Included in **A la Carte** are revenues and expenditures for all **Non-program Foods** (including: *a la carte items, milk only, extra entrees, vended meals sold to other schools, catered meals, vending machines, etc.*), **WSDMP** (*Wisconsin School Day Milk Program*), **EN** (*Elderly Nutrition*), **SMP** (*Special Milk Program*), **Grants** (*Awards and expenditures*), **CACFP** (*Child and Adult Care Food Program including suppers*), **SFSP** (*Summer Food Service Program*).

Annual Financial Report Revenue Line Items

Before entering your report, have the following line item totals prepared (pages 3 and 4 of this document):

Fund/Cash Balance at Beginning of Reporting Year

The “beginning fund balance” for the current reporting year on July 1 must be the same as the “ending balance” reported from the previous reporting year on June 30.

Transfers from General Fund

Report the total amount of any cash transfers that were made **into** the food service fund during the reporting year. Public school districts should report WUFAR (Wisconsin Uniform Financial Accounting Requirements) transfers from the General Fund (Fund 10) to the Food Service Fund (Fund 50). Non-public school agencies should report transfers from the school, agency, and/or parish general fund **into** the food service fund. *Transfers may never be made out of the food service account.*

All Other Fund 50 Revenue

Report the total of all food service **revenues** from all sources for each applicable column.

- **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 column for revenues received from reimbursable lunches sold to paid or reduced students.
 - SB column for revenues received from reimbursable breakfasts sold to paid or reduced students.
 - SNACKS column for revenues received from reimbursable afterschool snacks sold to paid or reduced students at a non-area eligible site.
 - A LA CARTE column for revenues received from paid participants in SMP and WSDMP, and EN.
- **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 afterschool snacks served at non-area eligible and area eligible sites.
 - A LA CARTE column for state and federal reimbursements received from SMP and WSDMP for reimbursable milks, EN, SFSP, CACFP including suppers, and Grant monies awarded.
- **Non-program Food Revenue** – All revenue received from a la carte items, milk only, extra entrees, extra sides, vended meals sold to other schools, catered meals, vending machines, etc. and recorded in:
 - A LA CARTE column.

Annual Financial Report Expense Line Items

Expenditures reported on the annual financial 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, 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 (e.g., labor, equipment, supplies, etc.) prorating the costs appropriately will result in a more accurate record of financial activity.*

The *cash value* of USDA donated foods should not be reported in revenues or expenditures on this report.

Labor Expenditures

Report all direct food service labor expenditures, **both wages and fringe benefit costs** for the agency, for each applicable column/program.

Food Expenditures

Report all food expenditures for each applicable column/program. Agencies purchasing meals from a vendor or another school should report the total cost of the meals purchased in the appropriate columns 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 \$500 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 when the primary reason for the purchase is for services provided, including: contracted services (**not** employee wages), equipment or building repair or service (such as pest control and garbage/recycling service), employee travel and/or training costs (registration fees, mileage costs, lodging costs, etc.). *Wages are labor expenditures.* Utility costs may only be reported if the costs are specifically identified by a usage study or are individually metered for food service. **Include processing and handling charges for receiving USDA donated foods** as they are considered a payment to the state. Printing and copying expenditures and the management fee for a Food Service Management Company should also be reported as purchased services.

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**, liability and property insurance, and other miscellaneous food service expenditures are reported here.

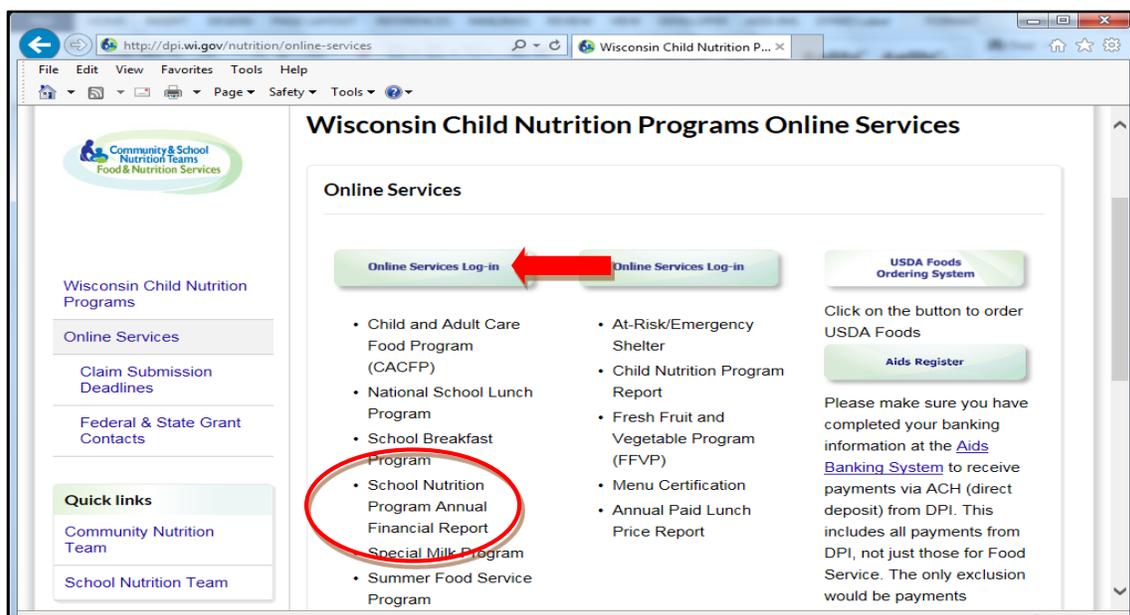
If all revenues and expenditures have been reported correctly, the fund/cash balance reported for the prior July 1, plus all transfers and revenues, minus all expenditures, will equal the fund/cash balance on June 30 of the reporting year.

Entering the Wisconsin Child Nutrition Programs Website

1. Go to <http://dpi.wi.gov/nutrition> (see *screen shots below*). Click on *Online Services* on the left navigation bar, which will bring you to the Online Services page.



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



- This will bring you to the correct Online Services portal where you will log in using your agency code and password.



- Enter your **agency code**. This is your six-digit agency code/number.
 - 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”.
- Type in your agency-specific **password**; this is the password assigned to you by DPI for ordering USDA Foods, claiming reimbursement, and for contract purposes. If you have forgotten this password, please contact Jacqueline Jordee at 608-267-9134 or Jacqueline.jordee@dpi.wi.org.
- Click the *Submit* button.

Once you are logged in, a menu of options will appear at the top of the screen.

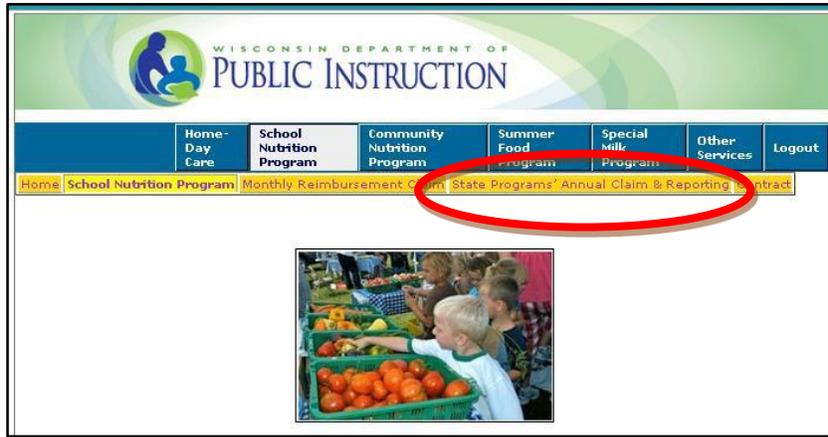


Entering an Annual Financial Report

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 *Enter Report* from the menu bar.



5. Select the month (June) and the correct year. **Note: The date selected is for June of the year of reporting. For example, for the 2014-2015 School Year, select June 2015 (be sure to select the correct year as it defaults to 2017).** You must enter zeros in fields that do not apply, as each box must have a value filled in. Fill in all applicable fields, including the Preparer name and phone number, and click the submit button.

The screenshot shows the 'Annual Financial Report' form for the period 'July 1 thru Jun 30'. The form includes a navigation bar with 'Home', 'Annual Financial Report', and 'Enter Report'. Below the navigation bar, there is a section for 'Date Claim' with a dropdown menu for 'Month' and a dropdown menu for 'Year' set to '2017'. A red arrow points to the 'Year' dropdown menu. Below the 'Date Claim' section, there is a field for 'Fund/Cash Balance at Beginning of Reporting Year(July 1):'. A note below this field states '*Do NOT use commas while entering numbers.' The form then contains a table with columns for 'Items', 'NSL', 'SB', 'A la Carte, WSDMP, EN, SMP', and 'Snacks'. The table has several rows for reporting various items and expenditures. Below the table, there is a '[CERTIFICATION]' section with a text box for 'I HEREBY CERTIFY to the best of my knowledge that this information is true, correct, and in accordance with the terms of existing agreement, that records are available to support this information.' and a field for 'Prepare Name and Phone'. A 'Submit' button is located at the bottom of the form.

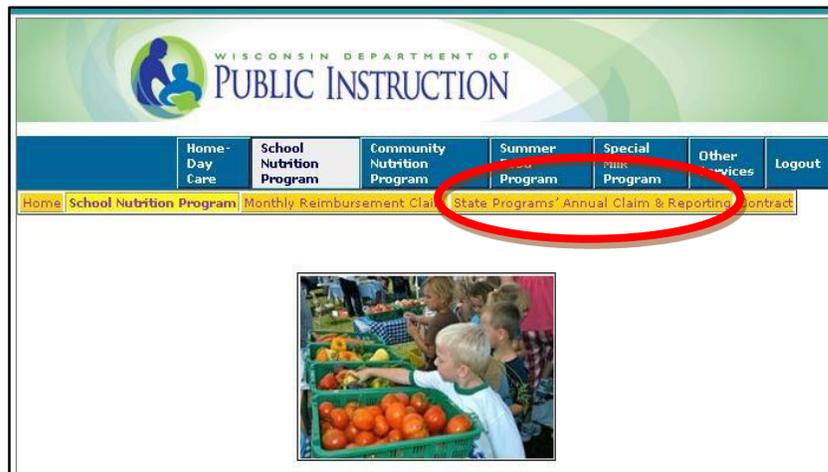
Items	NSL	SB	A la Carte, WSDMP, EN, SMP	Snacks
Transfers From General Fund (WUFAR) Transfers within Agency (Private and Non-WUFAR):				
All Other Fund 50 Revenue:				
Labor Expenditures:				
Food Expenditures:				
Equipment Expenditures:				
Purchased Services Expenditures:				
Other Expenditures:				

Modifying an Annual 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 *Modify Report* from the menu bar.



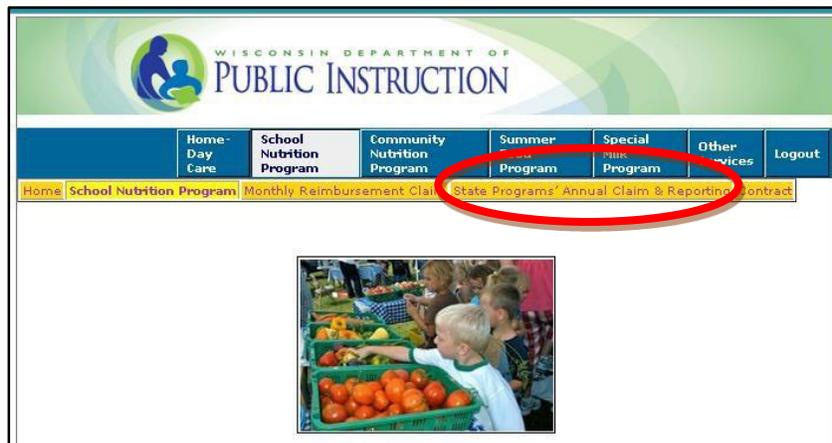
5. You are able to modify the Annual Financial Report until December 31 of the year you submitted the report. For example, for the 2014-2015 School Year Annual Financial Report, you can modify the report until December 31, 2015. After this time you will get an error message and will need to submit a paper copy of the amended Annual Financial Report to DPI to Jacqueline Jordee via fax to 608-267-9207 or email to Jacqueline.jordee@dpi.wi.gov.

View-Print an Annual Financial Report

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



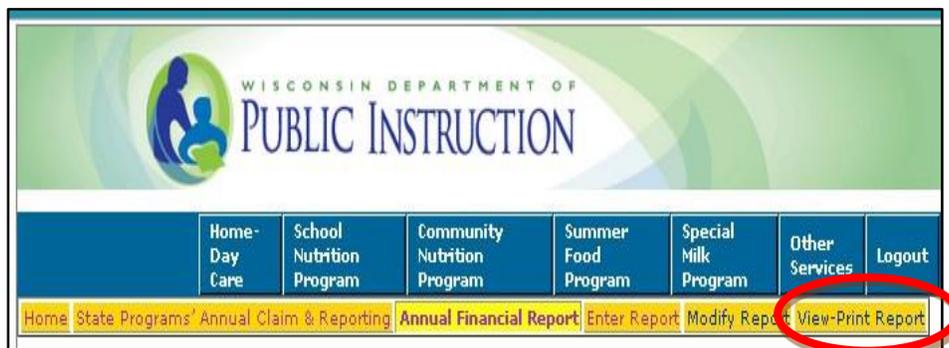
2. Select *State Programs' Annual Claim & Reporting*.



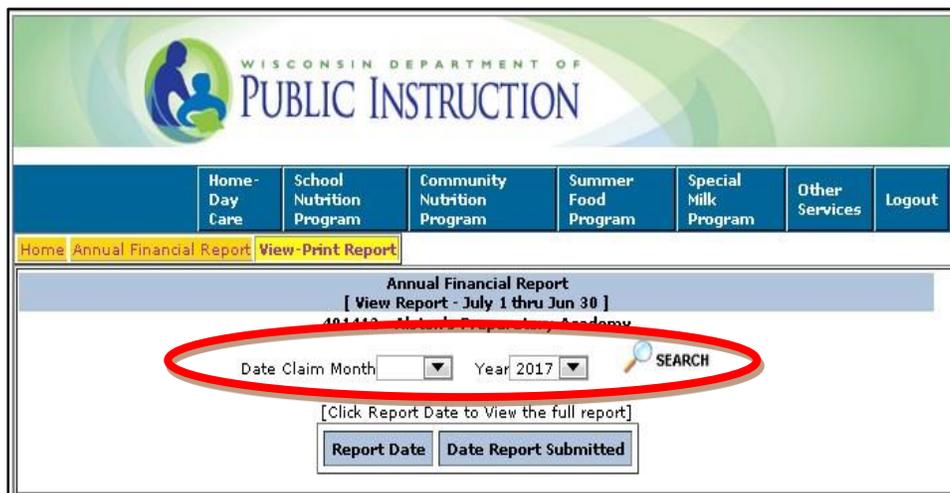
3. Select *Annual Financial Report* from the menu bar.



4. Select *View-Print Report* from the menu bar.



5. Select the date claim month (June) and year from the drop down list box and click the **search** button. (Be sure to select the correct year as the default is 2017.)



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 Annual Financial Report data.

Wisconsin Department of Public Instruction
Online School Nutrition Program Claim Manual

WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION

Home Day Care | School Nutrition Program | Community Nutrition Program | Summer Food Program | Special Milk Program | Other Services | Logout

Home Annual Financial Report View-Print Report

Annual Financial Report
[View Report - July 1 thru Jun 30]

Date Claim Month: June Year: 2012 SEARCH

[Click Report Date to View the full report]

Report Date	Date Report Submitted
2012-06-01	12/03/2012

- If it is after December 31 of the year reported, this information is not modifiable. You can print the report by clicking the print button of your browser. If required, use the *Back* button to view another year's Annual Financial Report.

WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION

Home Day Care | School Nutrition Program | Community Nutrition Program | Summer Food Program | Special Milk Program | Other Services | Logout

Home View-Print Report

Annual Financial Report
[View Report - July 1 thru Jun 30]

Do not include cash value of USDA donated foods (Commodities) received during the year in either NSL Revenue or Food Expenditures. Cash value of donated foods should be added as both a Revenue and Food Expenditure on the DPI Annual Report for public school district.

Date Claim: 06/01/2012
Fund/Cash Balance at Beginning of Reporting Year(July 1): \$0.00

Items	NSL	SB	A la Carte, WSDMP, EN, SMP	Snacks
Transfers From General Fund (WUFAR) Transfers within Agency (Private and Non-WUFAR):	\$0.00	\$0.00	\$0.00	\$0.00
All Other Fund 50 Revenue:	\$29,284.56	\$15,533.07	\$0.00	\$0.00
Labor Expenditures:	\$20,277.50	\$20,277.50	\$0.00	\$0.00
Food Expenditures:	\$3,102.34	\$3,102.33	\$0.00	\$0.00
Equipment Expenditures:	\$0.00	\$0.00	\$0.00	\$0.00
Purchased Services Expenditures:	\$75.00	\$0.00	\$0.00	\$0.00
Other Expenditures:	\$1,629.30	\$1,629.30	\$0.00	\$0.00

[CERTIFICATION]
I HEREBY CERTIFY to the best of my knowledge that this information is true, correct, and in accordance with the terms of existing agreement, that records are available to support this information.
Prepare Name and Phone: Sherryl Hernandez

[BACK](#)

How to Logout

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



Instructions for Accessing the Child Nutrition Program Report

The Child Nutrition Program Report summarizes participation by program, reimbursements received, per meal costs and may be an important tool for managing the operation of your Child Nutrition Programs. The report allows you to examine trends in participation and costs by comparing prior year reports to the most recent year, and may help in establishing appropriate meal charges if meal costs have been accurately identified and allocated between programs. It can also help assess if cash resources are within 3 months' average expenditures, as required by program regulations.

In addition to using the report to assess your own food service program operation, statewide statistics on meal participation and costs are generated from the data submitted by districts/agencies. Incomplete or inaccurate information decreases its statistical validity and thus, diminishes our ability to use this data as a method for program improvement. Please review the information in the report and compare it to your district or school agency financial records.

Data from your Annual Financial Report will be entered into your Child Nutrition Program Report the day after it is submitted online.

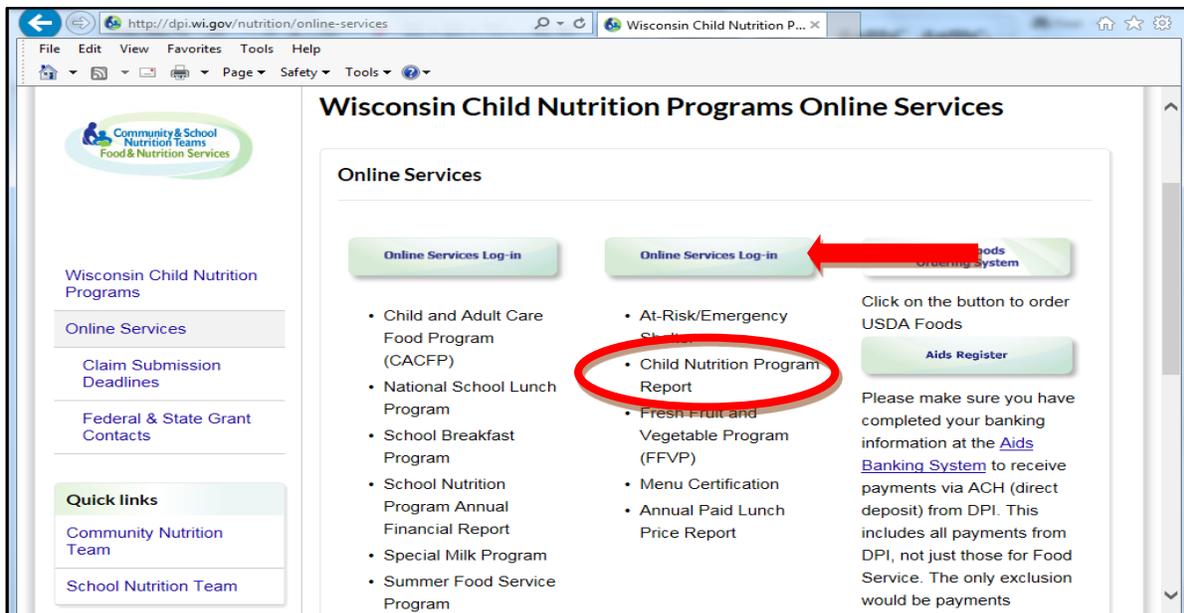
This report may be viewed online via our website, at <http://dpi.wi.gov/school-nutrition/national-school-lunch-program/banking-contracts-claims-reports> under **View Child Nutrition Report**. If you find discrepancies in figures for a program you administer, please contact Jacqueline Jordee at 608-267-9134 or Jacqueline.jordee@dpi.wi.gov.

Entering the Wisconsin Child Nutrition Programs Website

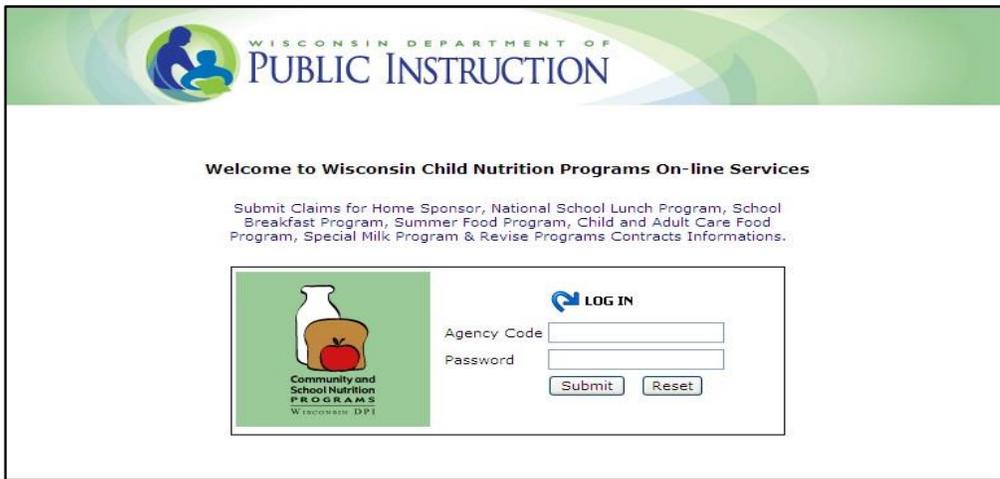
1. Go to <http://dpi.wi.gov/nutrition> (see *screen shots below*). Click on the *Online Services* button, which will bring you to the Online Services page.



2. After you click this button, you will be brought to the Online Services page. <http://dpi.wi.gov/nutrition/online-services>. Click on **Online Services Log-in** in the second column which has Child Nutrition Program Report in the list below it.



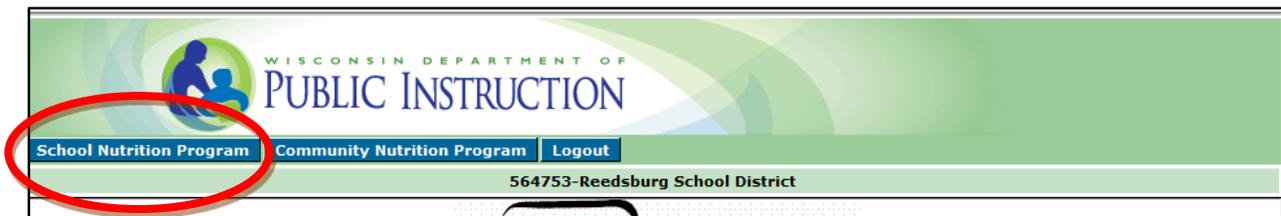
3. This will bring you to the correct Online Services portal where you can log in using your agency code and password.



4. Enter your **agency code**. This is your six-digit agency code/number.
 - c) Do not use hyphens. Use only the numerals in the agency code.
 - d) Do not enter leading zeroes: For example, if your agency code is “012345”, only enter “12345”.
5. Type in your agency-specific **password**; this is the password assigned to you by DPI for ordering USDA Foods, claiming reimbursement, and for contract purposes and hit submit. If you have forgotten this password, please contact Jacqueline Jordee at 608-267-9134 or Jacqueline.jordee@dpi.wi.gov.

Accessing the Child Nutrition Program Report

1. Select *School Nutrition Program*.



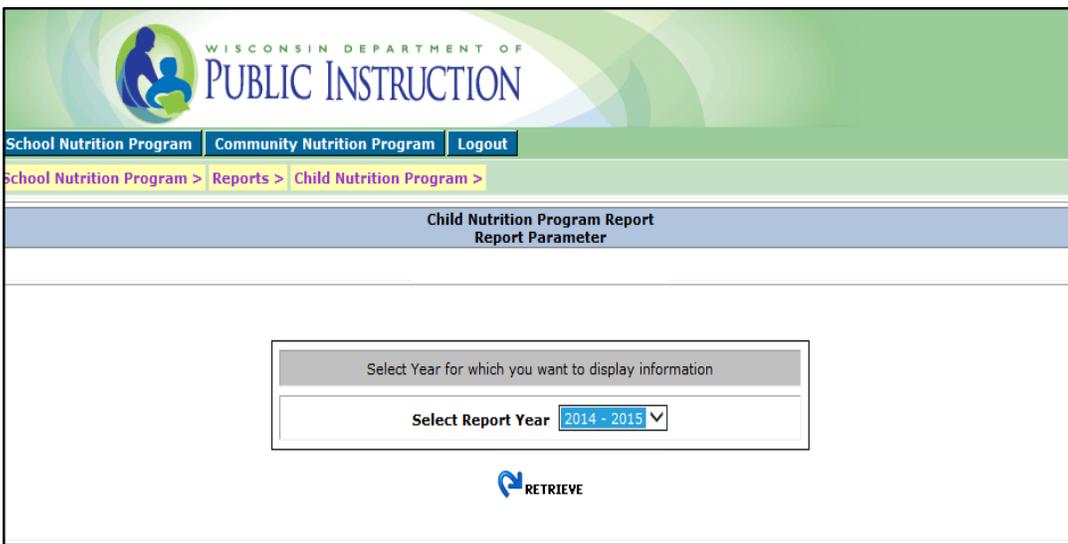
2. Select *Reports*.



3. Select Child Nutrition Program



4. Select the report year from the drop-down and click retrieve



Wisconsin Department of Public Instruction
Online School Nutrition Program Claim Manual

5. Page 1

Child Nutrition Program Report July 1, 2014 - June 30, 2015															
National School Lunch - (NSLP)					National School Lunch - (SNACKS)				National School Lunch - (SNACKS-AE)						
	Meals	ADP (1)	%ADP (2)	Rates (3)	Meals	ADP (1)	%ADP (2)	Rates (3)	Meals	ADP (1)	%ADP (2)				
Students Free	124,455	708	50%	81%	0	0	0%	0%	6,183	54%	100%				
Students Reduced	24,006	127	9%	79%	0	0	0%	0%	0	0%	0%				
Students Paid	101,593	581	41%	40%	0	0	0%	0%	0	0%	0%				
Total Students	250,054	1,416	57%		0	0			6,183	54					
Non-Reimbursable	0				0				0						
Total Meals	250,054				0				6,183						
Cost Per Meal	\$3.91														
Enrollment (Oct. 2014)	2,504														
School Breakfast (SB, SBSEVERE)					Special Milk Program (SMP)				WI School Day Milk Program (WSDMP)						
	Meals	ADP (1)	%ADP (2)	Rates (3)	Milk				Milk		Juice				
Students Free	83,877	490	52%	56%	Free	0			Free	0	0				
Students Reduced	15,286	86	9%	53%	Paid	0			Cost Per 1/2 Pint Milk	\$0.0000					
Students Paid	60,569	361	39%	25%					Cost Per Unit Juice	\$0.0000					
Total Students	159,732	937	37%		Total Milk	0			Elderly Nutrition (EN)						
Non-Reimbursable	0				Cost Per 1/2 Pint Milk	\$0.0000			Meals	0					
Total Meals	159,732														
Cost Per Meal	\$1.24														
Enrollment (Oct. 2014)	2,504														
Reported Expenditures / Revenues						Reimbursements									
	NSLP	SBP	Ala Carte (4)	SNACKS	TOTALS	FEDERAL REIMB. (5)		STATE REIMB. (based on prior year's performance)							
Labor	\$ 526,873.61	\$61,985.13	\$30,992.57	\$0.00	\$619,851.31	SBP	\$203,758.11	MATCH	\$11,126.79	SB	\$8,605.23	WSDMP	\$0.00	EN	\$0.00
Food	\$266,433.77	\$76,365.44	\$49,141.66	\$5,002.50	\$396,943.37	NSLP	\$480,700.60	TOTAL	\$709,260.79						
Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	SNACK	\$0.00								
Purchased Serv.	\$65,504.51	\$17,339.43	\$12,522.92	\$963.31	\$96,330.17	SNACKS-AE	\$5,070.06								
Other	\$118,769.45	\$42,417.66	\$6,786.83	\$1,696.70	\$169,670.64	SMP	\$0.00								
Total Expenditures	\$977,581.34	\$198,107.66	\$99,443.98	\$7,662.51	\$1,282,795.49										
Transfer - Gen. Fund	\$ 87,226.77	\$0.00	\$0.00	\$0.00	\$87,226.77										
AllOther Fund 50	\$802,466.87	\$230,016.40	\$148,017.07	\$15,067.78	\$1,195,568.12										
Total Revenues	\$889,693.64	\$230,016.40	\$148,017.07	\$15,067.78	\$1,282,794.89										
BALANCES	-\$87,887.70	\$31,908.74	\$ 48573.09	\$7,405.27	-\$0.60										

Participation Data

Windows on the upper half of the page include cumulative totals for the year, compiled directly from reimbursement claims submitted by your agency, by program, for the school year shown at the top of your report.

Financial Information

The "Reported Expenditures/Revenues" are reflected as reported to us on the claim form under "Annual Financial Report."

Reimbursements

"Reimbursements" are a compilation of our record of payments made to your agency for the school year designated at the top of your report. Reimbursement data for all state reimbursement (School Lunch match, School Breakfast aid, WSDMP and the EN program) reflects payments made early in the second half of the school year. State match payments for lunch reflect payments made for all student lunches claimed in the previous school year. Similarly, state breakfast payments reflect payments made for all student breakfasts claimed in the previous school year. In other words, aggregate state match and state breakfast payments shown on the 2014-15 Child Nutrition Report, are based on lunch and breakfasts claimed during the 2013-14 school year.

6. Page 2

School Nutrition Program		Community Nutrition Program		Logout
School Nutrition Program > Reports > Child Nutrition Program >				
PER MEAL	NSLP	SBP	SNACKS	GRAND TOTALS
Labor	\$2.11	\$0.39	\$0.00	Beginning Fund Balance: \$0.00 + Total Revenues: \$1,282,794.89 - Total Expenditures: \$1,282,795.49 = Ending Fund Balance: -\$0.60
Food	\$1.07	\$0.48	\$0.81	
Equipment	\$0.00	\$0.00	\$0.00	
Purchased Serv.	\$0.26	\$0.11	\$0.16	
Other	\$0.47	\$0.27	\$0.27	
Per Meal Cost	\$3.91	\$1.25	\$1.24	
Per Meal Revenue	\$3.21	\$1.44	\$2.44	
Per Meal Balance	-\$0.70	\$0.19	\$1.20	

Per Meal Totals

The "Per Meal" cost and revenue, are calculated by dividing reported expenditures and revenues by the total meal counts that have been submitted on monthly claims.

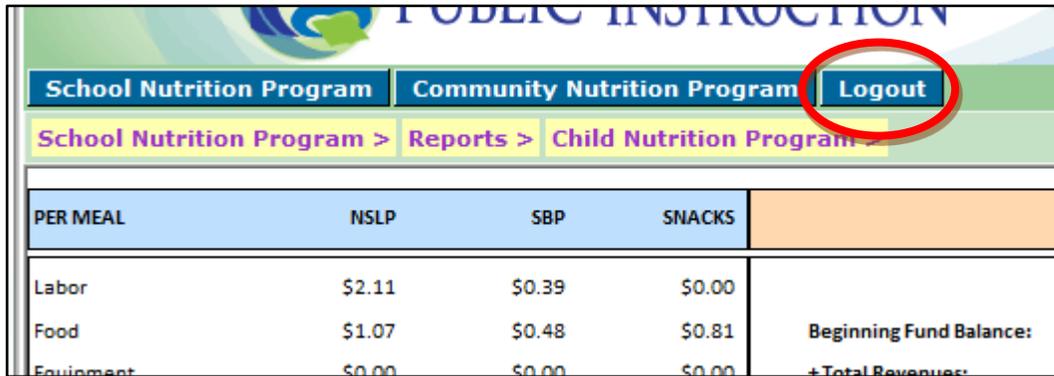
Child Nutrition Program Grand Totals

The "Grand Totals" section is calculated based on your report of the "beginning fund/cash balance" on July 1 (of the school year designated at the top of your report), plus reported revenues and minus total reported expenditures. If the resulting ending fund/cash balance does not agree with your agency records as of June 30 (of the previous school year), the discrepancy should be resolved and an amended Annual Financial Report should be submitted. For instance, your ending fund/cash balance on June 30, 2014, for school year 2013-14, should be the number used for your beginning fund/cash balance on July 1, 2014, for the 2014-15 school year.

Note that if your program experiences a negative cash balance at the end of the year (as of June 30) your agency must transfer money from another fund (usually the general fund) to cover the deficit. The amount of the transfer should be reported as revenue on the Annual Financial Report under Transfers from General Fund.

How to Log Out

1. Click log-out button when finished viewing.



PER MEAL	NSLP	SBP	SNACKS	
Labor	\$2.11	\$0.39	\$0.00	
Food	\$1.07	\$0.48	\$0.81	Beginning Fund Balance:
Equipment	\$0.00	\$0.00	\$0.00	+ Total Revenues: