



# WISCONSIN SCHOOL NUTRITION IN A NUTSHELL

**ANNUAL FINANCIAL REPORT:** All SFAs participating in the NSLP or SBP are required to submit an annual report of all revenues and expenses.

**Requirements:**

- Reports all revenues and expenditures for your food service operation from July 1 through June 30
- Reports the food service account 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, annually, through the [DPI Reporting](https://dpi.wi.gov/schoolnutrition/program-requirements/reporting) webpage (https://dpi.wi.gov/schoolnutrition/program-requirements/reporting)

**Programs Included:**

- **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.

Revenue	Expense
<b>Transfer from non-food service account to cover operating expenses that exceed revenue</b> • If ending fund balance is negative, a transfer to cover the deficit is required	<b>Labor Expenditures</b> • Both wages and fringe benefits
<b>Transfer from non-food service account to cover Paid Lunch Equity (PLE)</b> • As determined and documented by the PLE Tool	<b>Food Expenditures</b> • Cash/entitlement value of USDA Foods • Refunds & rebates = negative food expenditure
<b>Transfer from non-food service account to cover deficit from non-program foods</b> • As determined by the nonprogram food revenue tool	<b>Equipment Expenditures</b> • Nonexpendable equipment purchases • Above \$5,000 or SFA's capitalization threshold.
<b>School food service account revenue</b> • Federal & state reimbursements, student payments, all revenue from sale of nonprogram foods • Excluding any transfers previously reported • Cash/entitlement value of USDA Foods	<b>Purchased Services Expenditures</b> • Payments for services provided such as Food Service trash removal • Includes payments to DPI for administering, processing, and handling fees for USDA Food
	<b>Other Expenditures</b> • Non-edible supplies such as paper products, flatware, chemicals, expendable equipment, etc.

Table 2 Expense Data Entry Screen

Program	Expenditures					Total Expenditures
	Labor Expenditures:	Food Expenditures:	Equipment Expenditures:	Purchased Services Expenditures:	Other 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 (WMMP)	<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"/>

Note: All unshaded boxes need to be completed. Enter "0" if nothing to report.

Table 3 Revenue Data Entry Screen

Program	Revenue				Total 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)	
National School Lunch Program (NSL)	<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"/>
NSL After School Snacks (SK-NSL and SK-NSLAE)	<input type="text"/>			<input type="text"/>	<input type="text"/>
Special Milk Program (SMP)	<input type="text"/>			<input type="text"/>	<input type="text"/>
Grants (equipment, FFVP, etc)	<input type="text"/>			<input type="text"/>	<input type="text"/>
Wisconsin School Day Milk Program (WMMP)	<input type="text"/>			<input type="text"/>	<input type="text"/>
Elderly Nutrition Improvement Program (EN)	<input type="text"/>			<input type="text"/>	<input type="text"/>
Non-Program Foods	<input type="text"/>		<input type="text"/>	<input type="text"/>	<input type="text"/>
CACFP	<input type="text"/>			<input type="text"/>	<input type="text"/>
SFSP	<input type="text"/>			<input type="text"/>	<input type="text"/>

Table 4 AFR Summary Data Entry Screen

All USDA Child Nutrition Programs including CACFP, SFSP		Other USDA Child Nutrition Programs	
Items		CACFP	SFSP
Beginning Fund Balance	<input type="text" value="1000"/>		
+ Total Revenues from ALL Programs	<input type="text" value="15900.00"/>	<input type="text" value="0.00"/>	<input type="text" value="500.00"/>
- Total expenditures from all programs	<input type="text" value="17360.00"/>	<input type="text" value="0.00"/>	<input type="text" value="435.00"/>
= Ending Fund Balance	<input type="text" value="-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.