





2022-23 SCHOOL NUTRITION PROGRAMS

Annual Financial Report (AFR)

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Wisconsin Department of Public Instruction Jill K. Underly, PhD, State Superintendent Madison, Wisconsin

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Annual Food Service Financial Report Instructions

All School Food Authorities (SFAs) are required annually to submit the Food Service Annual Financial Report (AFR). There are no exceptions.

The School Year (SY) 2022-23 AFR must be submitted to the Department of Public Instruction (DPI) by August 31, 2023.

The AFR categorizes and reports total food service revenues and expenditures for **July 1** through **June 30** (the school fiscal year).

Submit the AFR electronically via DPI's <u>Reporting</u> portal in Online Services (https://dpi.wi.gov/school-nutrition/program-requirements/reporting).

Reporting USDA Foods (Commodities)

- Record USDA Foods processing and handling charges as an expenditure in Purchased Services under National School Lunch (NSL).
- Record USDA Foods entitlement value of USDA Foods under both NSL Food Revenue and NSL Food Expenditure. The entitlement value received is found in the USDA Foods Ordering System under the Commodities Allocation and Receipt Report.
- For SFAs that order USDA Foods under the **Summer Food Service Program**, record this USDA Foods entitlement value in SFSP Revenue and SFSP Food Expenditure.

Program Allocation:

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 the Summer Food Service Program.

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	

Entering the Wisconsin Child Nutrition Programs Website

1. Go to <u>Wisconsin Child Nutrition Programs Homepage</u> (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.

Online Services Log-in

All Child Nutrition Program contracts, application, claims, reviews, grants, and financial reports can be accessed from the "Online Services Log-In" button

Aids Register

Complete your banking information at the <u>Aids</u>
Banking System to receive payments via ACH (direct deposit).

USDA Foods Ordering System

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, 2022-23 school year, select 2023.

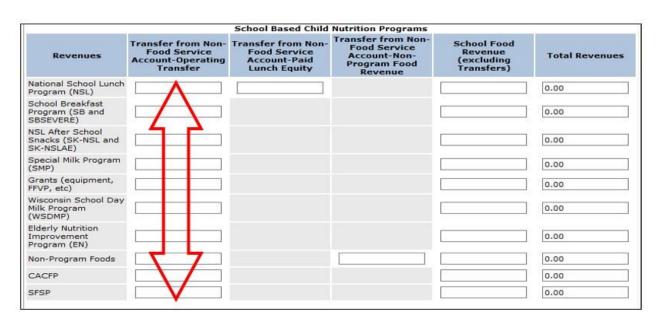
Beginning Fund Balance

"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 2022-23 school year, the beginning fund balance as of July 1, 2022, is the ending fund balance as of June 30, 2022.

	Annual Food Service Financial Report- Due A [July 1 thru Jun 30]	
	o account for all revenue and expenditures associate Special Milk Programs), state, and grant programs t	ted with the administration of all federal (National School that your school food authority participate in.
	alue of USDA Foods should be added as both a "Revi	e) received during the year in both "NSL Revenue" and venue" and "Food Expenditure" on the district's DPI
Claim Date: June Year		
Fund/Cash Balance (pre	ious year ending balance) at Beginning of Rep	porting Year (July 1):
Do NOT use commas or do needs data correction	llar signs when entering numbers. Only enter a decim	nal when entering cents. Any Field with red border means it

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

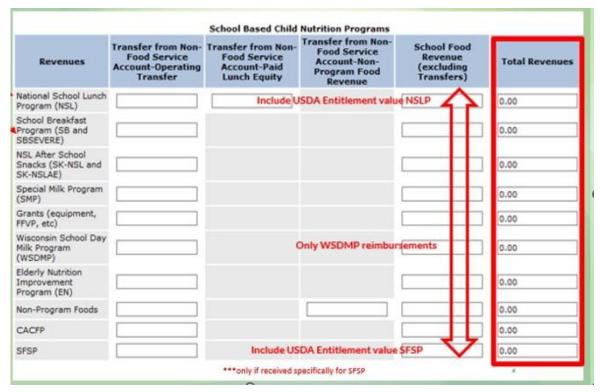
- Transfers In Report the total amount of any cash transfers that were made into the foodservice fund during the reporting year. Public school districts should report transfers from the General Fund (Fund 10) to the Service Fund (Fund 50) WUFAR (Wisconsin Uniform Financial Accounting Requirements). Non-public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



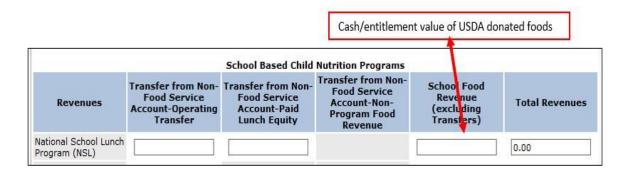
 Transfer from non-federal funds into Nonprogram Food to cover losses in nonprogram food in lieu of raising nonprogram prices.

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)				(a) (c)	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		

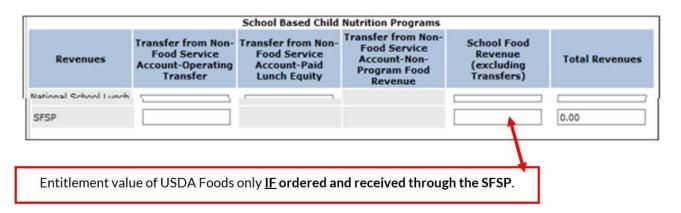
• All School Food Revenue Excluding Transfers - Report the total of <u>all</u> food service revenues from <u>all</u> sources for each applicable program line and include:



- 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 are 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.
- o **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 for each program in the USDA Foods tab of online services.)

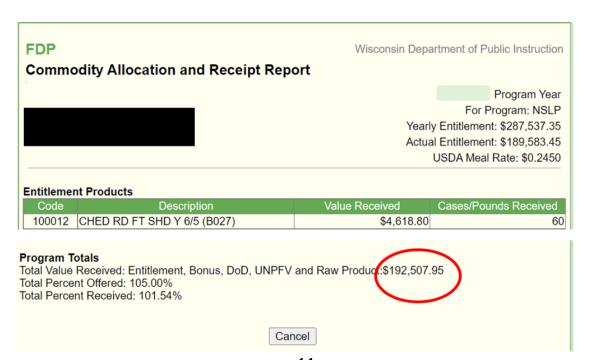


**IF USDA Foods were ordered and received through the Summer Food Service Program, that entitlement value should be noted on the SFSP category.



Commodity Allocation and Receipt Report (CARS)

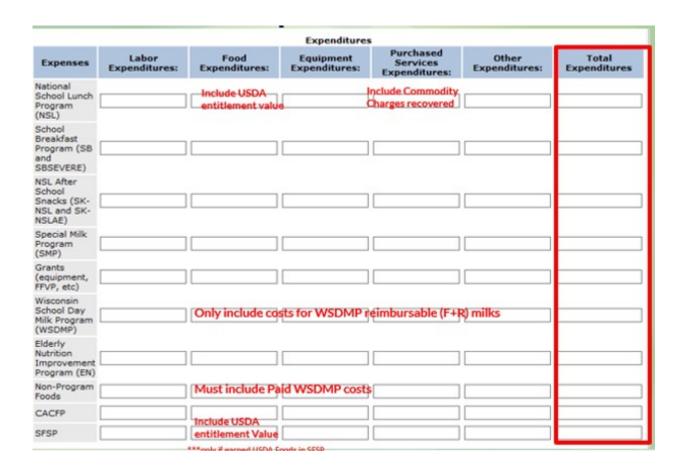
The amount next to the line, "Total Value Received: Entitlement, Bonus, DoD, UNPFV and Raw Product:" on the 'CARS Report' is the total value of USDA Foods your agency has received for the specified school year.



Expenditures

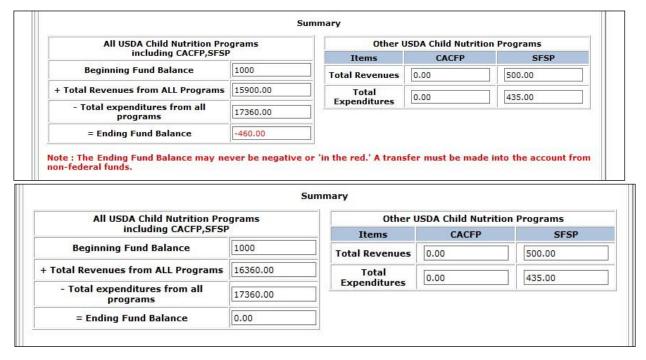
Expenditures reported on the annual report are those incurred during the operation of all food service, including child nutrition programs and other food sales. These expenditures are supported by invoices or receipts and are coded to Fund 50 (in public school districts) or noted on separate account 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.



Ending Fund Balance =

Beginning Fund Balance + Total Revenues from All Programs - Total Expenditures from All Programs. 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.



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



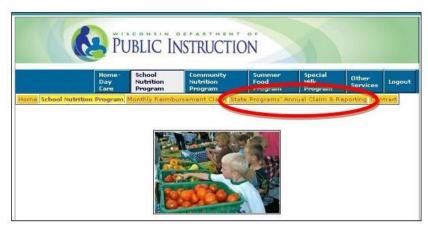
Modifying an Annual Food Service Financial Report

You can modify the Annual Financial Report until December 31 of the year you submitted the report. For example, for the 2022-23 School Year Annual Financial Report, you can modify the report until December 31, 2023. 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



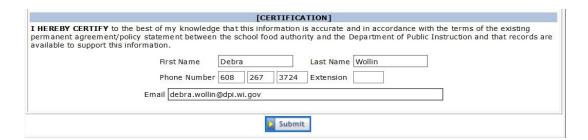
3. Select Annual Financial Report from the menu bar.



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.

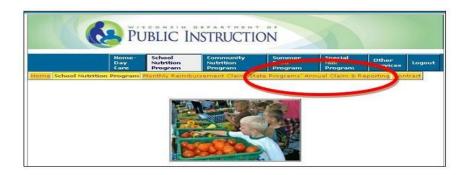


View-Print a submitted Annual Food Service Financial Report

1. Select School Nutrition Program from the menu bar.



2. Select State Programs' Annual Claim & Reporting.



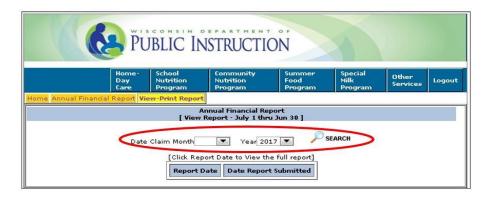
3. Select Annual Financial Report from the menu bar.



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.

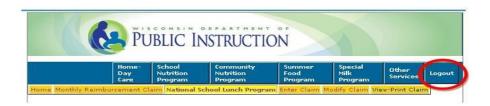


6. If a report is found for the given criteria it will show up in the box below. Click the Report Date link to view the full submitted Annual Financial Report data.



How to Logout

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



Prior to contacting DPI with questions related to entering the Annual Financial Report, please be prepared to answer the following questions:

- a) What is your agency code?
- b) What information are you trying to enter?
- c) What screen are you viewing?
- d) Be sure you have the manual with you when you call, so that you can note the answer to your question in the manual for future reference.

Department of Public Instruction School Nutrition Team 125 South Webster Street Madison, WI 53704 608-267-9228 (phone) 608-267-0363 (fax) dpifns@dpi.wi.gov

USDA Non-Discrimination Statement

In accordance with federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, this institution is prohibited from discriminating on the basis of race, color, national origin, sex (including gender identity and sexual orientation), disability, age, or reprisal or retaliation for prior civil rights activity.

Program information may be made available in languages other than English. Persons with disabilities who require alternative means of communication to obtain program information (e.g., Braille, large print, audiotape, American Sign Language), should contact the responsible state or local agency that administers the program or USDA's TARGET Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800) 877-8339.

To file a program discrimination complaint, a Complainant should complete a Form AD-3027, USDA Program Discrimination Complaint Form which can be obtained online at: https://www.usda.gov/sites/default/files/documents/ad-3027.pdf, from any USDA office, by calling (866) 632-9992, or by writing a letter addressed to USDA. The letter must contain the complainant's name, address, telephone number, and a written description of the alleged discriminatory action in sufficient detail to inform the Assistant Secretary for Civil Rights (ASCR) about the nature and date of an alleged civil rights violation. The completed AD-3027 form or letter must be submitted to USDA by:

1. mail:

U.S. Department of Agriculture Office of the Assistant Secretary for Civil Rights 1400 Independence Avenue, SW Washington, D.C. 20250-9410; or

2. fax:

(833) 256-1665 or (202) 690-7442; or

3. email:

Program.Intake@usda.gov

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