

**Instructions for Completion of Bi-Annual Financial Report
For School Lunch/Breakfast/Snack Programs**

Items of Information: Enter the School District and Reporting Period

1. List the balance brought forward from last report period. Should equal closing balance for previous reporting period. Include all cash on hand for the beginning of the reporting period. (This includes balance in Bank Account (checking, money market, C D's), internal accounts, balance of funds 83-00.)
- 2(f) Should include all State Funds (salaries and fringe benefits (FICA, Pension, Unemployment, Worker Compensation, Health Insurance))
- 2(h) Should include agency contribution for food, other related food costs.
- 2(g) Should include all local funds for salaries and fringe benefits (FICA, Pension, Unemployment, Worker Compensation, Health Insurance).
- 2(i) Enter amount of any funds, either derived from food service operations or transferred into the food services account and used for program purposes. This includes funds from local sources, special school(s)/programs, e.g. Head Start, SFSP, earned rebates, interest and catering revenue.
- 4(b) For public schools, include total payrolls and fringe benefits from State and Local money for Supervisors, Managers and Workers.
- 4(c) Purchases of equipment with a life of one year or more; or costing over \$5,000.
- 4(d) Includes any other expenses to the Food Service operation not reflected in 4(a), (b) or (c) above.
- 5 Includes all cash on hand for the end of the reporting period. (This includes balance in Bank Account (Checking, Money Market, CD's) internal accounts, balance of funds 83-00)
- 6(a) Report all unpaid bills for food used during the reporting period.
- 6(b) Report all unpaid bills for non-food goods and services used during the reporting period.
- 6(c) Federal Reimbursement due this reporting period.
- 6(d) Value of all expendable purchased inventory on hand (includes all food, paper, etc.).

**Optional Worksheet
For Aid in Completing the Bi-Annual Financial Report For
School Lunch Program, School Breakfast Program**

School District _____

Reporting Period: School Year _____ July-December _____ January-June _____

- | | | |
|--|----------|----------|
| 1. Opening Cash Balance for the Reporting Period. (Sum of 1.(a) through (d)) | | \$ _____ |
| (a) _____ | \$ _____ | |
| (b) _____ | \$ _____ | |
| (c) _____ | \$ _____ | |
| (d) _____ | \$ _____ | |
|
 | | |
| 2. Actual Cash Receipts | | |
| (a) Federal Reimbursement Received | \$ _____ | |
| (b) Income From Pupil Reimbursable Lunch | \$ _____ | |
| (c) Income From Pupil Reimbursable Breakfast | \$ _____ | |
| (d) Income From Pupil Reimbursable Snack | \$ _____ | |
| (e) Income From a la carte Sales, Adult Sales & Special Milk Program
(Sum of 2.(d)(1) through (3)) | \$ _____ | |
| (1) a la carte Sales | \$ _____ | |
| (2) Adult Sales | \$ _____ | |
| (3) Special Milk Program | \$ _____ | |
| (f) State Payment for Supervisors, Managers, Workers Salaries and
Other Employment Costs (Sum of 2.(e) (1) through (3)) | \$ _____ | |
| (1) _____ | \$ _____ | |
| (2) _____ | \$ _____ | |
| (3) _____ | \$ _____ | |
| (g) Local Payment for Supervisors, Managers, Workers Salaries and
Other Employment Costs (Sum of 2.(f) (1) & (2)) | \$ _____ | |
| (1) _____ | \$ _____ | |
| (2) _____ | \$ _____ | |
| (h) Other Cash Income (Sum of 2.(g)(1) through (3)) | \$ _____ | |
| (1) Catering | \$ _____ | |
| (2) Other _____ | \$ _____ | |
| (3) Other _____ | \$ _____ | |
| (i) Total Income (Sum of 2.(a) through (g)) | | \$ _____ |
|
 | | |
| 3. Total Funds Available (1 plus 2(h)) | | \$ _____ |
|
 | | |
| 4. Actual Cash Expenditures for Reporting Period: | | |
| (a) Food | | \$ _____ |
| (b) Labor (Sum of 4.(b)(1) through (4)) | | \$ _____ |
| (1) _____ | \$ _____ | |
| (2) _____ | \$ _____ | |
| (3) _____ | \$ _____ | |
| (4) _____ | \$ _____ | |
| (c) Major Equipment Purchases | | \$ _____ |
| (d) Other Expenditures (Sum of 4.(d)(1) through (7)) | | \$ _____ |
| (1) Supplies | \$ _____ | |
| (2) Paper | \$ _____ | |
| (3) Staff Training | \$ _____ | |
| (4) Travel | \$ _____ | |
| (5) Equipment Repairs | \$ _____ | |
| (6) Other _____ | \$ _____ | |
| (7) Other _____ | \$ _____ | |
| (e) Total Expenditures (Sum of 4.(a) through (d)) | | \$ _____ |

5. **Closing Cash Balance For the Reporting Period** (3 minus 4 (e) equals sum of

5.(a) through (d))

\$ _____

(a) _____

\$ _____

(b) _____

\$ _____

(c) _____

\$ _____

(d) _____

\$ _____

6. **Additional Information**

(a) Total All Unpaid Food Bills

\$ _____

(b) Total Unpaid Non-Food Bills

\$ _____

(c) Federal Reimbursement Due Program(s)

\$ _____

(d) Value of Purchased Inventory on Hand

\$ _____

NOTE: DO NOT RETURN THIS FORM TO THE CHILD NUTRITION OFFICE