

Child Nutrition

- Adult Meal Pricing
- Program Adults
- Annual Report



Adult Meal Pricing

- The expressed purpose of Federal assistance is to safeguard the health and wee-being of the Nation's children, so meals served to adults are neither eligible for reimbursement, nor do they earn donated foo assistance.
- School food authorities must ensure to the extent practicable, that Federal reimbursements, children's payments, and other nondesignated nonprofit food service revenues do not subsidize program meals served to adults.



Adult Meal Pricing

- Breakfasts and lunches served to teachers, administrators, custodians and other adults must be priced so that the adult payment in combination with any per-meal revenues from other sources designated specifically for the support of adult meals (such as State of local fringe benefit or payroll funds, or funding from voluntary agencies) is sufficient to cover the overall cost of the meal.
 - This includes the valye of any USDA entitlement and bonus donated foods used to prepare the meal.



Adult Meal Pricing

- Adult meal prices must always be at least equal to the full price of a student meal plus the current value of Federal cash and donated food assistance.
- In nonpricing programs (CEP Schools), the adult charge should be at least the amount of reimbursement received for a free lunch plus the per-meal value of both entitlement and bonus donated foods.



Program Adults

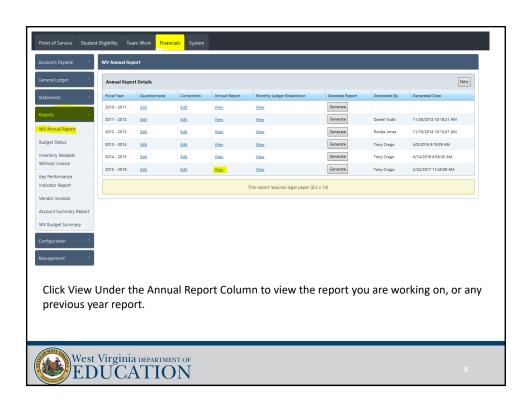
- Meals served to adults who are directly involved in the operation and administration of the school nutrition programs may, at the discretion of the school food authority, be furnished at no charge.
- The cost of these meals may be fully attributed to and supported by the nonprofit food service operation.
- Meals served to program adults may not be claimed for reimbursement or counted towards the donated foods entitlement.
- The determination of individuals, positions involved, and the degree to which their services are attributed to the nonprofit food service program operations is left to State and local officials.

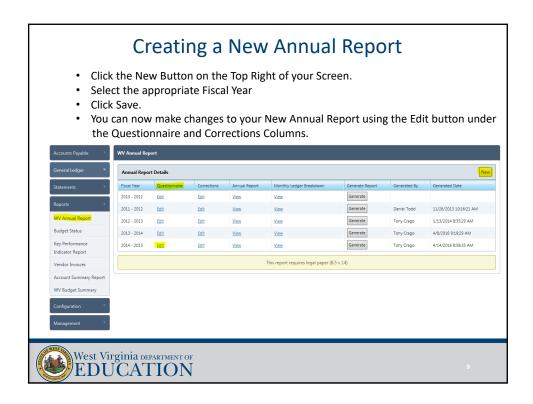


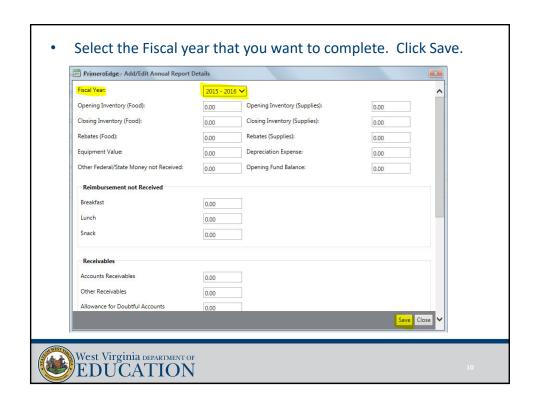
Child Nutrition Annual Report

- Annual Report is located in Primero
 - Financials tab
 - Reports
 - WV Annual Report









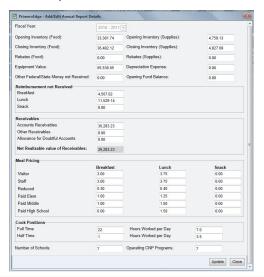
Completing the Annual Report

- Complete the Questionnaire.
- Enter Financial Information using the Corrections feature.
- Make sure to put the ending fund balance from the prior year report as the beginning fund balance on the current year report.
 - Make sure to get the capital assets and depreciation expense from your Treasurer. These amounts must be manually input through the Edit screen and will not pull into Primero automatically.
 - Remember that the depreciation expense should be for the current Fiscal Year only, not the accumulated amount.
- Review the report for accuracy after entering all necessary information.

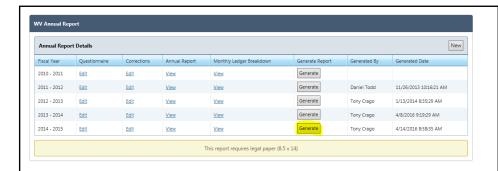


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Completed Questionnaire







 You will have to click the Generate button each time you make a change to the questionnaire or Corrections to pull the new information into the Annual Report.



| Annual Report | Special Control Cont

| Financial Statement Info | | |
|--------------------------|--------------|--|
| Opening Fund Bal | 0.00 | |
| +Total Receipts | 1,031,397.40 | |
| -Total Disbursements | 1,031,397.40 | |
| Closing Fund Bal | 0.00 | |

- Look for odd closing fund balance numbers. Excessively high positive or negative amounts, could indicate errors in the Revenue and Expenditure amounts.
- Verify your opening and closing fund balance with your Treasurer. Many counties start and end with 0, but you do not have to be 0.
- · Reasons for Positive Balance:
 - Original Budgeted County Contribution was too high and the extra is left in the Food Service Account for next year.
 - Encumbrances for expenditures exist at year end.
 - Reasons for Negative Balance:
 - Receivables are recoded at county level instead of fund level.



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| | Food Costs | | |
|---|-------------------|------------|--|
| | Opening Inventory | 18,186.46 | |
| ٠ | Food Purchased | 498,513.08 | |
| | Rebates | 0.00 | |
| | Closing Inventory | 15,517.33 | |
| | ADJ Food Costs | 501,182.21 | |

Object Codes

632,634

| Supplies Costs | | |
|--------------------|-----------|--|
| Opening Inventory | 2,926.27 | |
| Reprs/Serv/Sup | 22,411.61 | |
| Rebates | 0.00 | |
| Closing Inventory | 1,395.68 | |
| ADJ Non Food Costs | 23,942.20 | |

311, 321, 331, 342, 341, 350, 351, 352, 411, 415, 421, 423, 424, 429, 431, 432, 441, 442, 445, 449, 451, 511, 523, 528, 531, 532, 533, 541, 542, 551, 565, 571, 580, 581, 582, 583, 586, 591, 594, 599, 611, 613, 615, 617, 619, 621, 622, 623, 624, 631, 636, 641, 643, 647, 651, 652, 653, 656, 657, 661, 662, 663, 664, 665, 666, 667, 669, 691, 692, 693, 694, 695, 696, 697, 814, 819, 822, 842, 847, 891, 931

| Labor Costs | |
|----------------------|------------|
| Administrative Labor | |
| Operational Labor | 308,315.57 |
| Fringe | 158,584.17 |
| Total Labor Costs | 466,899.74 |

111, 112, 114, 115, 117, 119, 131, 132, 133, 134, 135, 136, 137, 138, 139, 151, 171

121,122,123,124,127,129,141,142,143,145,146,147,148,149,181,144,161

All 200's

 Capital Asset Depreciation

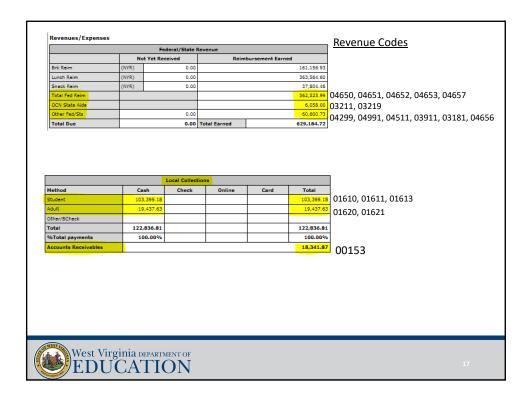
 Capital Assets
 237,554.36

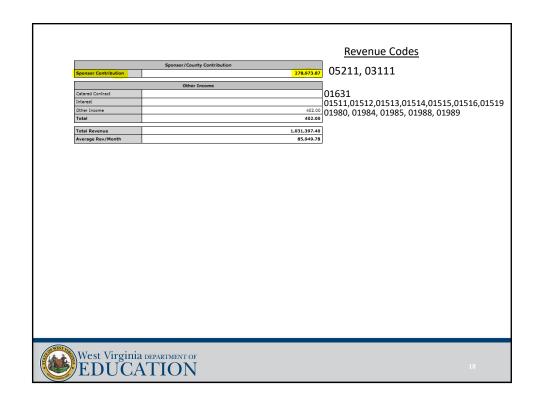
 Depreciation Expense
 5,959.45

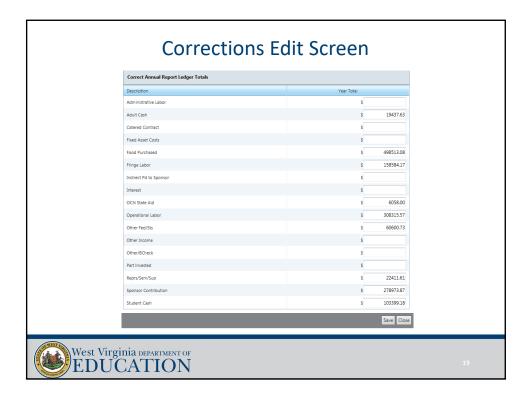
 Capital Assets Purchased this FY
 43,572.97

43,572.97 731, 732, 733, 734, 735, 738, 739









Corrections

- Enter the correct amount, not the difference between the correct amount and the amount displayed.
- Make sure to click 'Save' at the bottom of the screen after entering numbers. Do not close the window until you see a message at the top of the screen, "Save Successful".
- After closing the Corrections screen, click the Generate button to pull the corrected amounts into the annual Report.
- Review the Annual Report to verify changes.



Account Coding

- Revenue Coding
 - This report will cover 61.88Y1X
 - The report will use all transactions from 88Y1X for the specified Fiscal Year.
 - 88Y1X Regular Term.
 - 88Y2X Summer Term.
 - 88Y3X Nutrition Education & Training.
 - 88Y4X State Administration.
 - 88Y5X Child & Adult Care Food Program.
 - 88Y7X Donated Foods Program.
 - 88Y8X Fresh Fruits and Vegetables Program.
 - 88Y9X Other.



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Account Coding

- Federal Reimbursements Revenue Code
 - Breakfast 04653
 - Lunch 04651/04652
 - After School Snack 04657
 - The breakdown of the total can be found in ACES.
- Local Collections Reimbursable Items
 - Student Breakfast/Lunch 01611
 - Student Snack 01613
- Local Collections Non-Reimbursable Items
 - Student/Adult Breakfast/Lunch 01621
 - Student/Adult Snack 01623
 - Adult Breakfast/Lunch 01621
 - A La Carte 01624
- OCN State Aid 03211
 - Includes all Food Service Grants
- Sponsor (County) Contribution 05211



- Expenditure Coding
 - All Expenses are coded to 61.88Y1X
 - Payroll Object Codes
 - Salary & Wages 100
 - Food Expenditure Object Codes
 - Food 634
 - Milk 632
 - Non-Food Expenditure Object Codes
 - 300, 400, 500, & 600
 - · Fixed Asset Object Codes
 - 700
 - The complete chart of accounts is located and can be viewed at:
 - http://wvde.state.wv.us/finance/files/Manuals/chartof accts 2012 FA%20Online%20Version.pdf



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Don't Forget!!

 Primero <u>DOES NOT</u> notify me when you complete your annual report. You have to email me to let me know it is ready for review!



Questions??

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