


West Virginia DEPARTMENT OF
EDUCATION

Office of Child Nutrition

OSF Conference 2020

Child Nutrition

- Adult Meal Pricing
- Program Adults
- Annual Report



West Virginia DEPARTMENT OF
EDUCATION

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Adult Meal Pricing

- The expressed purpose of Federal assistance is to safeguard the health and well-being of the Nation's children, so meals served to adults are neither eligible for reimbursement, nor do they earn donated food 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 or local fringe benefit or payroll funds, or funding from voluntary agencies) is sufficient to cover the overall cost of the meal.
- This includes the value 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

Point of Service Student Eligibility Team Work **Financials** System

Accounts Payable
General Ledger
Statements
Reports
WV Annual Report
Budget Status
Inventory Receipts Without Invoice
Key Performance Indicator Report
Vendor Invoices
Account Summary Report
WV Budget Summary
Configuration
Management


WV Annual Report

Annual Report Details New

Fiscal Year	Questionnaire	Corrections	Annual Report	Monthly Ledger Breakdown	Generate Report	Generated By	Generated Date
2010 - 2011	Edit	Edit	View	View	Generate		
2011 - 2012	Edit	Edit	View	View	Generate	Daniel Todd	11/26/2013 10:16:21 AM
2012 - 2013	Edit	Edit	View	View	Generate	Ronda Jones	11/10/2014 10:15:47 AM
2013 - 2014	Edit	Edit	View	View	Generate	Tony Crago	4/8/2016 9:19:29 AM
2014 - 2015	Edit	Edit	View	View	Generate	Tony Crago	4/14/2016 6:58:35 AM
2015 - 2016	Edit	Edit	View	View	Generate	Tony Crago	2/24/2017 11:45:09 AM

This report requires legal paper (8.5 x 14)

Click View Under the Annual Report Column to view the report you are working on, or any previous year report.



West Virginia DEPARTMENT OF
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Creating a New Annual Report

- Click the New Button on the Top Right of your Screen.
- Select the appropriate Fiscal Year
- Click Save.
- You can now make changes to your New Annual Report using the Edit button under the Questionnaire and Corrections Columns.

The screenshot shows the 'WV Annual Report' interface. On the left is a sidebar menu with categories like 'Accounts Payable', 'General Ledger', 'Statements', 'Reports', 'Budget Status', 'Key Performance Indicator Report', 'Vendor Invoices', 'Account Summary Report', 'WV Budget Summary', 'Configuration', and 'Management'. The 'WV Annual Report' item is highlighted. The main area is titled 'Annual Report Details' and contains a table with columns: Fiscal Year, Questionnaire, Corrections, Annual Report, Monthly Ledger Breakdown, Generate Report, Generated By, and Generated Date. A 'New' button is in the top right corner of the table area.

Fiscal Year	Questionnaire	Corrections	Annual Report	Monthly Ledger Breakdown	Generate Report	Generated By	Generated Date
2010 - 2011	Edit	Edit	View	View	Generate		
2011 - 2012	Edit	Edit	View	View	Generate	Daniel Todd	11/26/2013 10:16:21 AM
2012 - 2013	Edit	Edit	View	View	Generate	Tony Crago	1/13/2014 8:35:29 AM
2013 - 2014	Edit	Edit	View	View	Generate	Tony Crago	4/8/2016 9:19:29 AM
2014 - 2015	Edit	Edit	View	View	Generate	Tony Crago	4/14/2016 8:58:35 AM

Below the table, a yellow banner states: 'This report requires legal paper (8.5 x 14)'.

- Select the Fiscal year that you want to complete. Click Save.

The screenshot shows a window titled 'PrimerEdge - Add/Edit Annual Report Details'. The 'Fiscal Year' dropdown is set to '2015 - 2016'. The form contains several input fields for financial data, all currently set to 0.00.

Opening Inventory (Food):	0.00	Opening Inventory (Supplies):	0.00
Closing Inventory (Food):	0.00	Closing Inventory (Supplies):	0.00
Rebates (Food):	0.00	Rebates (Supplies):	0.00
Equipment Value:	0.00	Depreciation Expense:	0.00
Other Federal/State Money not Received:	0.00	Opening Fund Balance:	0.00

Below these are sections for 'Reimbursement not Received' (Breakfast, Lunch, Snack) and 'Receivables' (Accounts Receivables, Other Receivables, Allowance for Doubtful Accounts), all with 0.00 values.

At the bottom right, there are 'Save' and 'Close' buttons.

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.

Completed Questionnaire

PrimerEdge - Add/Edit Annual Report Details

Fiscal Year: 2010 - 2011

Opening Inventory (Food):	33,381.74	Opening Inventory (Supplies):	4,759.13
Closing Inventory (Food):	36,482.12	Closing Inventory (Supplies):	4,927.69
Rebates (Food):	0.00	Rebates (Supplies):	0.00
Equipment Value:	65,536.65	Depreciation Expense:	0.00
Other Federal/State Money not Received:	0.00	Opening Fund Balance:	0.00

Reimbursement not Received

Breakfast:	4,567.02
Lunch:	11,529.14
Snack:	0.00

Receivables

Accounts Receivables:	36,283.23
Other Receivables:	0.00
Allowance for Doubtful Accounts:	0.00
Net Realizable value of Receivables:	36,283.23

Meal Pricing

	Breakfast	Lunch	Snack
Visitor	3.00	3.75	0.00
Staff	3.00	3.75	0.00
Resident	0.30	0.40	0.00
Paid Elem	1.00	1.25	0.00
Paid Middle	1.00	1.50	0.00
Paid High School	0.00	1.50	0.00

Cook Positions

Full Time:	22	Hours Worked per Day:	7.0
Half Time:	1	Hours Worked per Day:	3.5

Number of Schools: 7 Operating CNP Programs: 7

Update Close

WV Annual Report

Annual Report Details New

Fiscal Year	Questionnaire	Corrections	Annual Report	Monthly Ledger Breakdown	Generate Report	Generated By	Generated Date
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2011 - 2012	Edit	Edit	View	View	Generate	Daniel Todd	11/26/2013 10:16:21 AM
2012 - 2013	Edit	Edit	View	View	Generate	Tony Crago	1/13/2014 8:35:29 AM
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2014 - 2015	Edit	Edit	View	View	Generate	Tony Crago	4/14/2016 8:58:35 AM

This report requires legal paper (8.5 x 14)

- 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 Generated 05/05/2016 10:12:52 AM by Tony Crago

Sponsor/County General Info

District:		Count	% Eligible
Number of Schools:		Average Free:	556 41.00%
School Year:		Average Reduced:	48 5.00%
Days Served:		Average Paid:	719 53.00%
		Avg Total Enrollment:	1,344 100.00%

Participation

Meal Type	Breakfast						Lunch						Snack									
	Free	Red	Paid	Total	Prog	Catered	Other	Free	Red	Paid	Total	Prog	Catered	Other	Free	Red	Paid	Total	Prog	Catered	Other	
Eligibility	75.00%	0.00%	0.00%	75.00%	0.00%	0.00%	0.00%	75.00%	0.00%	0.00%	75.00%	0.00%	0.00%	0.00%	75.00%	0.00%	0.00%	75.00%	0.00%	0.00%	0.00%	0.00%
% Participation	75.00%	33.33%	26.84%	47.02%				72.46%	36.05%	76.04%	76.04%				46.04%	0.00%	0.00%	19.05%				
% Total Meals	65.89%	3.60%	36.51%	100.00%				4.88%	39.41%	100.00%					100.00%	0.00%	0.00%	100.00%				

Revenues/Expenses

Federal/State Revenue		Reimbursement Earned	
Net Yr Received	0.00		441,156.93
Six Rem (NPR)	0.00		363,564.66
Lunch Rem (NPR)	0.00		37,862.46
Snack Rem (NPR)	0.00		6,628.00
Other Fed/Sta	0.00		60,602.79
Total Due	0.00		628,168.72

Local Collections

Method	Cash	Check	Online	Card	Total
Student	103,399.18				103,399.18
Adult	19,437.63				19,437.63
Other School					
Total	122,836.81				122,836.81
% Total payments	100.00%				100.00%
Accounts Receivables					19,341.87

Sponsor/County Contribution

Sponsor Contribution	278,972.87
Other Income	493.68
Catered Contract	
Interest	
Other Income	402.00
Total	493.68
Total Revenue	1,031,997.40
Average Rev/Month	85,999.78

Food Costs

Opening Inventory	18,106.48
Food Purchased	408,513.03
Relates	0.00
Closing Inventory	15,517.23
Net Food Costs	383,182.23

Supplies Costs

Opening Inventory	2,026.23
Expn/Supp/Sup	22,411.41
Relates	0.00
Closing Inventory	1,397.68
Net Non-Food Costs	23,039.96

Labor Costs

Administrative Labor	308,315.57
Operational Labor	158,584.27
Prong	
Total Labor Costs	466,899.74

Capital Asset Depreciation

Capital Assets	237,351.36
Depreciation Expense	3,959.45
Capital Assets Purchased Dis. FT	43,872.87

Indirect Costs

Federal Share	562,525.60
Indirect Rate	0.1946
Indirect Cost Earned	116,939.45
(Indirect Pd to Sponsor)	
Total Disbursements	1,031,997.40
Total Costs	1,198,276.21
Average Cost/Month	99,856.35

Cost by Program

Total Cost	Breakfast	Lunch	Snack
Total Cost	337,443.93	728,246.29	41,893.07
Cost per Meal	2.79	3.63	0.91
Food/Meal	1.22	1.64	0.41
Non-Food/Meal	0.06	0.08	0.22
Labor/Meal	1.15	1.63	0.18
Indirect/Meal	0.27	0.36	0.09

Financial Statement Info

Opening Fund Bal	0.00
Other Receipts	1,031,997.40
Total Disbursements	1,031,997.40
Closing Fund Bal	0.00

Meal Pricing

	Breakfast	Lunch	Snack
Visitor	2.40	3.40	0.00
Staff	2.40	3.40	0.00
Reduced	0.30	0.40	0.00
Paid Item	0.00	0.00	0.00
Food/Meal	1.22	1.75	0.40
Food/High School	1.23	1.75	0.00

Net Cash Resources

Closing Fund Balance (Part Invoiced)	0.00
+Receipts Due	18,342.87
Net Cash	18,342.87
3 Month's Costs	377,146.96



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.



Food Costs	
Opening Inventory	18,186.46
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

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



Revenues/Expenses		Federal/State Revenue		Revenue Codes	
	Not Yet Received		Reimbursement Earned		
Bkfk Reim	(NYR)	0.00		161,156.93	
Lunch Reim	(NYR)	0.00		363,564.60	
Sneck Reim	(NYR)	0.00		37,804.46	
Total Fed Reim				562,525.99	04650, 04651, 04652, 04653, 04657
OCN State Aide				6,058.00	03211, 03219
Other Fed/Sta		0.00		60,600.73	04299, 04991, 04511, 03911, 03181, 04656
Total Due		0.00	Total Earned	629,184.72	

Local Collections					
Method	Cash	Check	Online	Card	Total
Student	103,399.18				103,399.18
Adult	19,437.63				19,437.63
Other/BCheck					
Total	122,836.81				122,836.81
%Total payments	100.00%				100.00%
Accounts Receivables					18,341.87



Sponsor/County Contribution		Revenue Codes	
Sponsor Contribution		278,973.87	05211, 03111
Other Income			
Catered Contract			01631
Interest			01511,01512,01513,01514,01515,01516,01519
Other Income		403.00	01980, 01984, 01985, 01988, 01989
Total		403.00	
Total Revenue		1,031,397.40	
Average Rev/Month		85,949.78	



Corrections Edit Screen

Correct Annual Report Ledger Totals	
Description	Year Total
Administrative Labor	\$ <input type="text"/>
Adult Cash	\$ 19437.63
Catered Contract	\$ <input type="text"/>
Fixed Asset Costs	\$ <input type="text"/>
Food Purchased	\$ 498513.08
Fringe Labor	\$ 158584.17
Indirect Pd to Sponsor	\$ <input type="text"/>
Interest	\$ <input type="text"/>
OCN State Aid	\$ 6058.00
Operational Labor	\$ 308315.57
Other Fed/Sts	\$ 60600.73
Other Income	\$ <input type="text"/>
Other/BCheck	\$ <input type="text"/>
Part Invested	\$ <input type="text"/>
Reprs/Serv/Sup	\$ 22411.61
Sponsor Contribution	\$ 278973.87
Student Cash	\$ 103399.18



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.

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/chartofaccts_2012_FA%20Online%20Version.pdf



Don't Forget!!

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



Questions??

Tony Crago

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304-558-3396



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