

Return to:
 Nebraska Dept of Education
 Financial Services Section
 301 Centennial Mall South
 P.O. Box 94987
 Lincoln NE 68509-4987
 FAX: 402-471-2486

Annual Financial Statement

NDE 01-003
 (Revised 6/02/11)
 Date Due: July 15th.

July 1, _____ – June 30, _____



School Name:	Town:	Agreement Number:
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	Total	Remarks
Item 1. Cash Income		
A. Open Cash Balance		
B. Federal Reimbursement		
C. State Reimbursement		
D. Child Payments		
E. Adult Payments		
F. School District Contributions		
G. Transfer From Savings		
H. Loans		
I. All Other		
J. Total		
Item 2. Cash Expenditure		
A. Food		
B. Labor		
C. Repayment of Loan		
D. Transfer To Savings		
E. Equipment		
F. All Other		
G. Total		

Item 3. Cash Available	Item 4. Cash Payable & Net Cash Resources
A. Close Cash Balance	A. Unpaid Bills: Food
B. Savings Account	B. Unpaid Bills: Non-Expendable Equipment
C. Cash Due Program	C. Unpaid Bills: Other
D. Other Cash Assets <small>(accrued earnings on investments)</small>	D. Due Other Funds
E. Total Cash Available	E. Total Cash Payable
	Item 5. Net Cash Resources

I hereby certify that this report is true and correct in all respects and that records are available to support it in accordance with the existing agreement.

Preparer's Signature _____	Signature (Authorized Representative) _____	
Preparer's Phone No. _____	Date _____	Phone No. _____

Instructions for Completing the Annual Financial Statement

All entities except for Public Schools must submit the Annual Financial Statement (AFS) on line by July 15th of each year. Claims will not be paid for those entities that do not submit the AFS until that report is submitted.

Section 1: Reporting Annual, School Name, Town, and Agreement Number: Self-explanatory.

Item 1. Cash Income

- 1A Opening Cash Balance – Enter the closing cash balance from the previous year. Must reconcile to bank statements. For entities that do **not** have a separate bank account for the lunch program **and** the total income received is **less** than the total expenditures (2G), the Opening Cash Balance should be entered as zero (0).
- 1B Federal Reimbursement – All of the reimbursement received from the Nebraska Department of Education are federal funds. Enter the amount of reimbursement received from NDE.
- 1C State Reimbursement - Leave blank.
- 1D Child Payments – Enter the total amount of payments received from students.
- 1E Adult Payments – Enter the total amount of payments received from adults.
- 1F School District Contributions – Enter the amount of funds transferred from another fund into the Lunch Account. . For entities that do **not** have a separate bank account for the lunch program **and** the total income received is **less** than the total expenditures, the School District Contributions shall be the difference between the income received (1B+1D+1E+1G+1H+1I) and the total cash expenditures (2G). As a result the closing cash balance (3A) will be zero (0).
- 1G Transfer From Savings – Enter the amount of funds transferred from the lunch program savings account to the lunch program
- 1H Loans – Enter the amount received from a loan that was deposited in the lunch account.
- 1I All Other – Enter the amount received from all other sources.
- 1J Total - Enter the total amount of cash income (1A+1B+1C+1D+1E+1F+1G+1H+1I)

Item 2. Cash Expenditures

- 2A Food – Enter the amount of expenditures spent on food.
- 2B Labor – Enter the amount of expenditures spent of labor. If your entity has a separate lunch program bank account but labor is paid for by a fund other than the lunch account, include the amount of lunch labor costs expended from the other account. Also include this amount in 1F School District Contributions.
- 2C Repayment of Loan – Enter the amount of expenditures from a school lunch program loan
- 2D Transfer to Savings – Enter the amount of funds transferred from the lunch checking account to a lunch savings account.
- 2E Equipment – Enter the expenditures for equipment purchased.
- 2F All Other – Enter the expenditures for all other purchases (napkins, straws, cleaning supplies, etc)
- 2G Total Cash Expenditures – Enter the sum of all the expenditures (2A+2B+2C+2E+2F)

Item 3. Cash Available

- 3A Closing Cash Balance – Enter the difference between Total Cash Income and Total Cash Expenditures (1J – 2G). Must reconcile with you lunch program account.
- 3B Savings Account – Enter the cash balance of your entities school lunch program savings account.
- 3C Cash Due Program – Enter the amount of Federal reimbursement that has been earned for the time period but not been deposited.
- 3D Other Cash Assets – Enter any other types of cash assets.
- 3E Total Cash Available – Enter the sum of items 3A+3B+3C+3D.

Item 4. Cash Payable

- 4A Unpaid Bills: Food - Enter the amount of any unpaid food bills
- 4B Unpaid Bills: Non-Expendable Equipment - Enter the amount of any unpaid equipment (acquisition cost of \$1500 or more and a life expectancy of greater than 3 years)
- 4C Unpaid Bill: Other – Enter the amount of any other unpaid food service bills.
- 4D Due Other Fund – Enter the amount the lunch program account owes any other fund.
- 4E Total Cash Payable – Enter the sum of 4A+4B+4C+4D

Item 5. Net Cash Resource

- 5 Enter the difference between the Total Cash Available and Total Cash Payable (3E – 4E)