8 Easy Steps to Preparing the Monthly FNS-153 Report

Step 1. Column 7 – Enter beginning inventory (must equal prior month's ending inventory).

Step 2. Column 15 - Enter ending physical inventory (actual count of food on hand at all locations on the final day of the report month).

Step 3. Column 9 – Enter receipts (compare to WBSCM multi-food requisition report and/or to shipment paperwork to confirm accuracy).

Step 4. Column 10 – Enter total inventory available (must equal beginning inventory plus receipts – and redonations, if applicable).

Step 5. Column 11 – Enter units issued by participant category (WIC/Elderly).

Step 6. Column 12 – Enter total units issued.

Step 7. Column 13 – Add columns 12A – 12D.

Step 8. Reconcile book to physical inventory:

IF Col 10 (total available) – Col 13 (total activity) – Col 15 (ending inventory) = 0
THEN → no adjustments required

IF Col 10 (total available) – Col 13 (total activity) – Col 15 (ending inventory) = positive number
THEN → enter the difference as a negative adjustment

IF Col 10 (total available) – Col 13 (total activity) – Col 15 (ending inventory) = negative number
THEN → enter the difference as a positive adjustment