

## **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