

## 2017 Annual Financial Report Guide

Due: December 15, 2017

The Annual Financial Report (AFR) must be submitted annually to collect financial information from your nonprofit food service operation for the prior CACFP fiscal year (Oct. 1, 2016-Sept. 30, 2017). This report may be found in the claims tab of the CNPweb in fiscal year 2017.

This guide provides instruction for state reporting requirements. For further assistance, contact Rachel Reynolds at [reynolds@doe.in.gov](mailto:reynolds@doe.in.gov) or 317-232-0851.

### FOOD SERVICE INCOME

This includes all income used for food service expenses (not just CACFP reimbursement)

Line Items	Actual Income	
(2) Children's payment for food ONLY (Pricing Centers)	<input type="text"/>	Line 2 & 3: payments for food – if children or adults pay a separate food charge.
(3) Adult's payment for food ONLY	<input type="text"/>	
(4) CACFP Meal Reimbursement (meals x rate ONLY)	<input type="text"/>	Line 4 & 5: reimbursement that must be separated into meal reimbursement and commodity funds – see payments tab
(5) Cash-in-lieu of commodities	<input type="text"/>	
(6) Other Food Service Income (catering etc.)	<input type="text"/>	Line 6: Money made from food service, such as catering
<b>(7) Total Food Service Income</b>	<b>0.00</b>	
(8) Other Income used to pay food service expenses	<input type="text"/>	Line 8: Additional funds put toward food service (other than CACFP funds or food service income).
<b>(9) Funding for Food Service Operations</b>	<b>0.00</b>	

### FOOD SERVICE OPERATION EXPENSES

This includes all expenses related to food service (even those that CACFP funds do not pay for).

Food Service Operational Costs	Actual Costs	
(10) Food (meals/snacks - self-prepared or vended)	<input type="text"/>	Line 10: all food/milk costs
(11) Delivery/Transportation cost (NOT grocery shopping)	<input type="text"/>	Line 11: separate delivery charges from vendors
(12) Non-Food Costs	<input type="text"/>	Line 12: food service supplies or equipment (examples: napkins, cleaners, utensils, cookware)
(13) Food Service Operational Labor	<input type="text"/>	Line 13: labor for food service staff (examples: cook, teacher's time for food service tasks)
(14) Purchased Services	<input type="text"/>	Line 14: services related to food service (examples: dietitian, repair services)
(15) Other	<input type="text"/>	
<b>(16) Total Operational Cost</b>	<b>0.00</b>	

## FOOD SERVICE ADMINISTRATIVE EXPENSES

This must include all time dedicated to food service administration (even those that CACFP funds do not pay for).

Food Service Administration Costs	Actual Costs	
(17) Management Salaries (from Labor Worksheet)	<input type="text"/>	Line 17: the portion of time used for food service/CACFP management
(18) Clerical Salaries (from Labor Worksheet)	<input type="text"/>	Line 18: the portion of time used for food service/CACFP clerical tasks
(19) Monitoring Salaries (from Labor Worksheet)	<input type="text"/>	Line 19: labor time for monitoring – only for sponsors of more than 1 facility
(20) Travel	<input type="text"/>	Line 20-23 are costs that can be identified specifically for CACFP
(21) Communications (internet, postage, phone)	<input type="text"/>	Line 24: any cost to train or monitor other than labor (examples: space rental, supplies)
(22) General Office Supplies	<input type="text"/>	
(23) Contracted Services	<input type="text"/>	
(24) Training and Monitoring Cost (other than labor)	<input type="text"/>	
(25) Other Administrative Expenses	<input type="text"/>	
<b>(26) Total Administrative Cost</b>	<b>0.00</b>	
Overhead Costs	Actual Costs	
(27) General Overhead Costs	<input type="text"/>	Line 27: overhead costs include a portion of rent, utilities or other organization wide expenses
<b>(28) TOTAL PROGRAM COSTS</b>	<b>0.00</b>	

Expenses paid for with CACFP funds must come from required financial documentation, including a ledger that compiles food service receipts, time logs, etc. For expenses that are not paid for with CACFP funds (and may not be tracked the same), a portion of the costs must be allocated to food service.

Once all income and expenses are entered, submit the report (without certifying) to save and total the figures. Reopen the report to review and compare income and expense totals. To make the final submission, check the certification box at the bottom of the report and hit submit. Once the certification box is selected and the report is submitted, the report moves to *pending approval* (an uneditable status).

For most institutions that contribute only enough funds toward food service to pay expenses, this report should balance. To balance the report, subtract income (line 7) from total expenses (line 28), and place that amount in line 8.