



Indiana Department of Education

School and Community Nutrition

Annual Financial Report

May 2017

Annual Financial Report (AFR)



- **Log in to CNPweb**
- **2017 Program Year**
- **Claims Tab**
- **Report covers 7/1/2016 to 6/30/2017**

Annual Financial Report (AFR)



Packet	Applications	Activity	Claims		Payments	Users
Claim Month			Revision	Status	Claim Amount	Action
July 2016	Sponsor Claim		0	Paid	9,540.22	View Revise
August 2016	Sponsor Claim		0	Paid	130,967.64	View Revise
September 2016	Sponsor Claim		0	Paid	118,041.01	View Revise
October 2016	Sponsor Claim		0	Paid	89,972.34	View Revise
November 2016	Sponsor Claim		0	Paid	95,708.75	View Revise
December 2016	Sponsor Claim		0	Paid	65,456.09	View Revise
January 2017	Sponsor Claim		0	Paid	111,420.49	View Revise
February 2017	Sponsor Claim		0	Paid	101,071.89	View Revise
March 2017	Sponsor Claim		0	Paid	72,011.13	View Revise
April 2017	Sponsor Claim		0	Paid	113,546.88	View Revise
May 2017	Claim should be entered between 6/1/2017 and 7/31/2017					
YTD Claim Total					907,736.44	
Form Name	Revision	Status	Date Approved		Action	
Annual Financial Report	Report to be filed after final claims entered for 2017.				Add	
Verification Summary	0	Approved	11/18/2016		View Revise	

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AFR – Income Section



Income Section

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
:	Totals	School Lunch	After School Hours	School Breakfast	Split Session Kindergarten Milk	Seamless Waiver Supper	Fresh Fruit & Vegetable Pgm FFVP	Summer Food Service Pgm SFSP	Child & Adult Care Food Pgm CACFP	(Non-Federal) Other Food Service
(1) Sales to Children	2,684,601.55	1,492,348.90	0.00	67,142.10	0.00				0.00	1,125,110.55
(2) Sales to Adults	44,767.25	32,139.00	0.00	140.00	0.00	0.00	0.00	0.00	0.00	12,488.25
(3) Loans/Interest	0.00									
(4) State Revenue Match	57,957.69	57,957.69								
(5) Federal Reimbursement	809,867.25	690,815.50	3,125.64	115,926.11	0.00	0.00	0.00	0.00	0.00	
(6) Other Income	165,716.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	165,716.62
(7) Rebates	2,819.64	2,819.64	0.00	0.00	0.00	0.00				0.00
(8) Income Totals	3,765,730.00	2,276,080.73	3,125.64	183,208.21						1,303,315.42

AFR – Expenses Section



Expenses Section If entering expenses as percentages each line must add up to 100%

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
:	Totals	School Lunch	After School Hours	School Breakfast	Split Session Kindergarten Milk	Seamless Waiver Supper	Fresh Fruit & Vegetable Pgm FFVP	Summer Food Service Pgm SFSP	Child & Adult Care Food Pgm CACFP	(Non-Federal) Other Food Service
(9) Food Expense		<input type="radio"/> Dollar <input checked="" type="radio"/> Percentage								
\$	1,558,302.72	903,815.58	7,791.51	54,540.60	0.00	0.00	0.00	0.00	0.00	592,155.03
%		58.00	0.50	3.50	0.00	0.00	0.00	0.00	0.00	38.00
(10) Labor Direct Preparation		<input type="radio"/> Dollar <input checked="" type="radio"/> Percentage								
\$	1,710,741.58	992,230.12	8,553.71	59,875.96	0.00	0.00	0.00	0.00	0.00	650,081.80
%		58.00	0.50	3.50	0.00	0.00	0.00	0.00	0.00	38.00
(11) Equipment \$300 or less		<input type="radio"/> Dollar <input checked="" type="radio"/> Percentage								
\$	15,095.65	8,755.48	75.48	528.35	0.00	0.00	0.00	0.00	0.00	5,736.35
%		58.00	0.50	3.50	0.00	0.00	0.00	0.00	0.00	38.00
(12) Equipment - More than \$300										
	94,428.91									
(13) Miscellaneous		<input type="radio"/> Dollar <input checked="" type="radio"/> Percentage								
\$	120,774.92	70,049.45	603.87	4,227.12	0.00	0.00	0.00	0.00	0.00	45,894.47
%		58.00	0.50	3.50	0.00	0.00	0.00	0.00	0.00	38.00
(14) Indirect Costs										
	125,000.00									
(15) Loan Repaid / Overpayment										
	0.00									
(16) Expense Total		Total (B)	Total (C)	Total (D)	Total (E)	Total (F)	Total (G)	Total (H)	Total (I)	Total (J)
	3,624,343.78	1,974,850.63	17,024.57	119,172.03						1,293,867.65

Depreciation and Indirect Cost Rate



Depreciation										
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
:	Totals	School Lunch	After School Hours	School Breakfast	Split Session Kindergarten Milk	Seamless Waiver Supper	Fresh Fruit & Vegetable Pgm FFVP	Summer Food Service Pgm SFSP	Child & Adult Care Food Pgm CACFP	(Non-Federal) Other Food Service
(24) Depreciation	<input checked="" type="radio"/> Dollar <input type="radio"/> Percentage									
\$	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
%		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(25) Unrestricted Indirect Cost Rate (Entered in decimal form ie. 13 3/4% = .1375)	0.00									

Must have ICR if indirect costs were charged in (14) above

AFR - Summary



Net Income / Loss

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
:	Totals	School Lunch	After School Hours	School Breakfast	Split Session Kindergarten Milk	Seamless Waiver Supper	Fresh Fruit & Vegetable Pgm FFVP	Summer Food Service Pgm SFSP	Child & Adult Care Food Pgm CACFP	(Non-Federal) Other Food Service
	141,386.22	301,230.10	-13,898.93	64,036.18	0.00	0.00	0	0.00	0.00	9,447.77

Total amount, School lunch, and School Breakfast can be negative if excess funds cover negative amount

Account Balance



Account Balance

(17) Beginning Balance	1,002,277.00	(21)Accounts Payable	75,107.00
(18) Income Total	2,294,567.00	(22)Accounts Receivable	65,710.00
(19) Expense Total	2,338,757.00	(23)Balance of Accounts	137,690.00
(20) Ending Balance	958,087.00		

- All balances should match school business records. Popular SBOA finding
- Accounts Payable – amount owed to vendors
- Accounts Receivable – amount owed to the school
- Balance of Accounts – amount in students account. Does not become income until paid to school

AFR - Summary



Certification

(28) Select the last month for which a claim was submitted for the Program Year:

June 2016 ▼

(29) AFR Prepared By:

(30) Phone:

(31) Ext:

(32) I certify to the best of my knowledge and belief, this statement is true and correct in all respects, that records are available to support it, and that it is in accordance with the terms of existing agreement(s).

Internal Use Only

(33) Override Rules. Enter the Override Comments below :

(34) Return to Sponsor for Corrections. Enter the correction instructions below :

(35) Approval Date :

- Please do not use “calculate” button, not working correctly
- Can save using “Submit” button without checking the “I Certify” box
- Once ready to Submit , check the “I Certify” box and then “Submit”

AFR - Resources



Indiana Department of Education
School and Community Nutrition Programs

SNP
School Nutrition Programs

Applications Accounting Process Maintenance Reports **Resources** Help

[Home](#) > [Application Menu](#) > Sponsor Summary

Program Year: 2013

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Sponsor Summary

Packet	Applications	Activity	Claims		Payments
Claim Month			Revision	Status	Claim Amount
August 2012	Sponsor Claim		0	Paid	10,337.69

AFR - Resources











CNPweb Resources - SNP

Posted: Wed, 06/27/2012 - 11:17am

Updated: Mon, 11/30/2015 - 1:12pm

This page contains links to manuals, forms and instructions for the School Nutrition Programs' CNPweb system.

- [Annual Financial Report \(AFR\) Worksheet](#)  and [AFR Instructions](#)  (August 2015)
- [Claim and Annual Financial Statement Manual](#)   (July 2003)
- [Common AFR Problems](#)  (January 2009)
- [\(FDP\) Commodity Invoices - Automatic Payment by Deducting from Reimbursement](#)  (September 2004)
- [Instructions: Claims](#)  (June 2012)
- [Navigation Tips/Definitions](#)  (January 2009)

Common AFR Mistakes



- **Over 3 Months average expenses**
- **Ending Balance Negative**
- **Indirect Cost too high**
- **No Indirect Cost Rate**
- **Non-Program Food Costs negative**

Food Service Account Balance



Cannot Exceed an Average of 3 Months Operating Expenses

- Total expenses/# operating months in a year x 3
- Must provide a detailed plan if higher (saving for projects, purchases, etc)
- Negative Balances
- 7 CFR 210.19(a)(1) – www.ecfr.gov

Ending Negative Balance



Considerations if ending balance is negative:

- Did LEA cover costs? – If yes, amount should be recorded in other income
 - Loan
 - Gift
- Future plan to bring account current

Indirect Costs



- Public Schools - LEA must have indirect cost rate calculated by IDOE School Finance in order to charge indirect costs
- Private Schools – If LEA has never had a calculated indirect cost rate, the 10% De minimus rate may be charged. CFR §200.414
- Indirect cost calculation:

**Total Expenses – (Food + Equipment) *
indirect cost rate = Indirect Costs**

Non-Program Food Costs Negative



- **Column J on AFR**
- **Non-Program foods consist of Ala Carte sales, Adult Meals, extra entrees, milk only, catering**
- **Negative Column J – indicates that money was lost on non-program foods and that NSLP federal reimbursement funds are supplementing non-program foods**

Common AFR Errors



- **Beginning balance does not match ending balance from last year**
- **No Labor Expense allocated out to Non-Program Food Column J**
- **The total in column A does not equal the sum of the numbers (\$) in columns B thru J**

QUESTIONS

?



State Agency Contact



For questions about the **Annual Financial Report, or Financial Management of the Food Service Account**, contact:

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