How to Complete USDA Foods AFR Calculations

Introduction

WHAT IS A QUICK GUIDE?

This resource was developed by the Arizona Department of Education (ADE) Health and Nutrition Services (HNS) Division. Quick Guides are an abbreviated resource to compliment ADE's Step-by-Step Instruction: How-to Guides. Quick Guides do not count towards Professional Standards training hours.

INTENDED AUDIENCE

This resource is intended for **School Food Authorities (SFAs)** and **Summer Food Service Program Operators** who participate in **USDA Foods**.

PURPOSE OF THIS QUICK GUIDE

Public and non-public SFAs are required to submit an Annual Financial Report (AFR) each year that details spending amounts during the previous school year. This quick guide has been created to provide step-by-step instruction on how to access the spending reports related to participation in the USDA Foods program and how to calculate the numbers needed for the AFR.
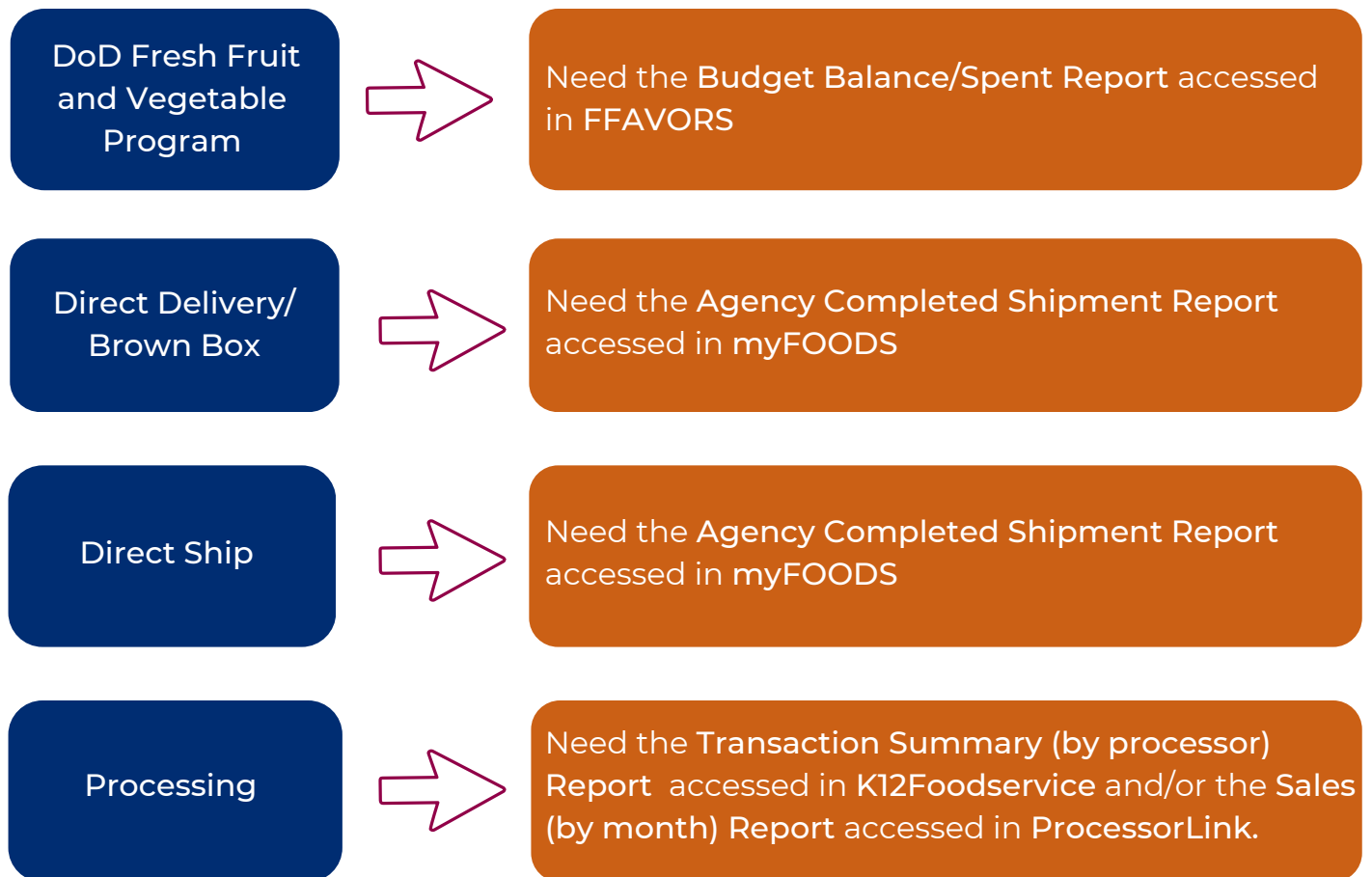
Completing the USDA Foods Portion of the AFR

The USDA Foods Portion of the AFR can be completed in two steps:

1. Pull reports and calculate sub-totals
2. Calculate AFR line items

STEP 1: PULL REPORTS AND CALCULATE SUB-TOTALS

The specific reports needed to complete the USDA Foods portion of the Food Service AFR depend on how you participated in USDA Foods. For example:

|	
DoD Fresh Fruit and Vegetable Program	Need the **Budget Balance/Spent Report** accessed in **FFAVORS**
Direct Delivery/ Brown Box	Need the **Agency Completed Shipment Report** accessed in **myFOODS**
Direct Ship	Need the **Agency Completed Shipment Report** accessed in **myFOODS**
Processing	Need the **Transaction Summary (by processor) Report** accessed in **K12Foodservice** and/or the **Sales (by month) Report** accessed in **ProcessorLink.**

Budget Balance/Spent Report

1. Log into **FFAVORS**.
2. Click "Budget Balance/Spent" on the right menu panel.
3. Select the Program (School Lunch or Summer Food) and the Budget Year.
4. Click "View Report."
5. Use the "Federal Spent Funds" column from this report to determine the total value of USDA Foods from the **DoD Fresh Fruit and Vegetable Program** for the selected program year (DoD sub-total).
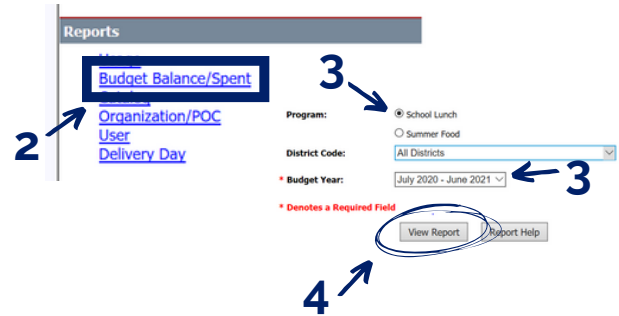
Agency Completed Shipment Report*

1. Log into **myFOODS**.
2. Click "Reports" on the top menu panel.
3. Select "Agency Completed Shipments" from the list of reports.
4. Enter the Date Range desired. Note: The Program Year runs from July 1 to June 30.
5. Click "Show Grid"** to open the report in myFOODS. Click the excel spreadsheet icon to export the file.
6. Filter the report for the desired program (NSLP and/or SFSP).
7. Sum the "Total Value" column to determine the total value of USDA Foods from **Direct Delivery/Brown Box** and/or **Direct Ship** for the selected program year (DD/DS sub-total).
8. Sum the "Qty Delivered" column to determine the total number of cases used to determine freight charges from **Direct Delivery/Brown Box** and/or **Direct Ship** for the selected program year (DD/DS cases).
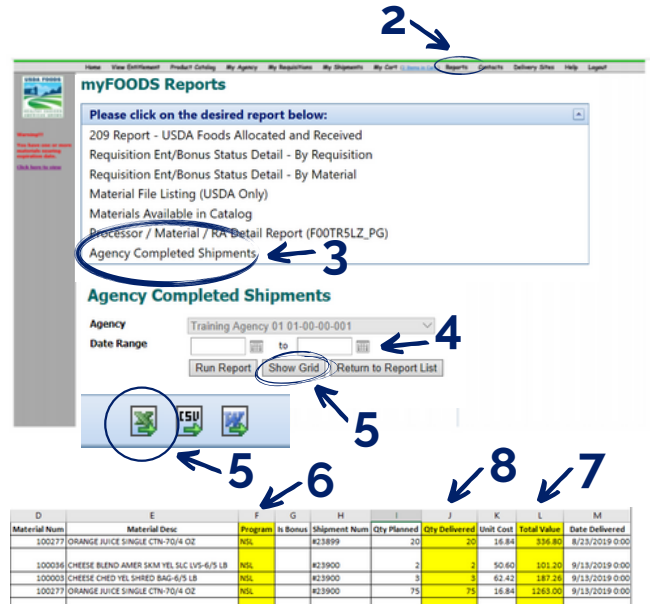
*The **209 Report-USDA Foods Allocated and Received** is an alternate report available in myFOODS, however, it is <u>not recommended</u> to use that report for this calculation.

The **"Run Report" functionality in myFOODS does not provide accurate data at this time and is <u>not recommended</u> to use.

STEP 1: PULL REPORTS AND CALCULATE SUB-TOTALS (CONTINUED)

Transaction Summary (by processor) Report
Log into K12Foodservice to access this report and use it to determine the total number of cases (Proc K12 cases) and the total value of USDA Foods from Processing with K12Foodservice processors for the selected program year (Proc K12 sub-total).

Sales (by month) Report
Log into ProcessorLink to access this report and use it to determine the total number of cases (Proc PL cases) and the total value of USDA Foods from Processing with ProcessorLink processors for the selected program year (Proc PL sub-total).

STEP 2: CALCULATE AFR LINE ITEMS

For Public Districts and Charters

Revenue for/on Behalf of the District: reported on line 4900
= DoD subtotal + DD/DS sub-total + Proc K12 sub-total + Proc PL sub-total

NOTE: Cash in Lieu of Commodities must also be reported by districts receiving cash funds instead of USDA foods.

DISTRICT NAME Glendale Union HSD #205

Instructions		FUND 510	
		ACTUAL	
BEGINNING FUND BALANCE (1)	1.	354,782	1.
REVENUES			
1500 Investment Income	2.	0	2.
1600 Food Service	3.	0	3.
Other Local _____	4.	0	4.
4500 Restricted Revenue Rec. from Fed. Gov.	5.	0	5.
4900 Revenue for/on Behalf of the District	6.	334,129	6.
TOTAL REVENUE (lines 2-6)	7.	334,129	7.
5000 Other Financing Sources and Fund Transfe	8.	0	8.
TOTAL AVAILABLE (lines 1, 7, and 8)	9.	688,911	9.

USDA Commodities (Excluding Freight): reported on line 6631
= DoD subtotal + DD/DS sub-total + Proc K12 sub-total + Proc PL sub-total

NOTE: Cash in Lieu of Commodities must also be reported by districts receiving cash funds instead of USDA foods.

STEP 2: CALCULATE AFR LINE ITEMS (CONTINUED)

For Public Districts and Charters

USDA Commodities (Freight Only): reported on line 6632

= (DD/DS cases + Proc K12 cases + Proc PL cases) x per case delivery fee from last program year

NOTE: Delivery fees are released in July. myFOODS users will be notified of these administrative fees yearly.

Storage Costs for USDA Commodities: reported on line 6634

Excess Storage Fees are invoiced directly to an entity's accounts payable and are the only cost that can be accrued for USDA Foods Storage.

COUNTY Maricopa   **C**

FOOD SERVICE

		FOOD SERVICE FUND 510	
EXPENDITURES		BUDGET	ACTUAL
6150 Classified Salaries	10.		0
6200 Employee Benefits	11.		0
6400 Purchased Property Services	12.		0
6570 Food Service Management	13.		0
6591 Services Purchased from Other AZ Districts	14.		0
6610 General Supplies (Nonfood Items)	15.		0
6620 Energy	16.		0
6631 USDA Commodities (Excluding Freight)	17.		334,129
6632 USDA Commodities (Freight Only)	18.		0
6633 Other Food	19.		0
6634 Storage Costs for USDA Commodities	20.		0
6700 Property (Excluding 6731-39)	21.		
6731-32, 6734-35, 6737-38 Furniture & Equipment, Vehicles, & Tech. costing under $	22.		0
6733, 6736, 6739 Furniture & Equipment, Vehicles, & Tech. costing $5,000 or more	23.		0
Other Expenditures 6300, 6390, 6590, 6590	24.		0
TOTAL EXPENDITURES (lines 10-24)	25.	7,500,000	334,129
6910 Indirect Costs Transfers-Out	26.		0
6900 Other Financing Uses and Fund Transfers-Out (excluding Indirect Costs Tran:	27.		0
TOTAL EXPENDITURES & OTHER USES (lines 25-27)	28.		334,129
ENDING FUND BALANCE (line 9 minus line 28) (1)	29.		354,782

STEP 2: CALCULATE AFR LINE ITEMS (CONTINUED)
For Non-Public SFAs

Other Revenue: reported on line 6

= DoD subtotal + DD/DS sub-total + Proc K12 sub-total + Proc PL sub-total

NOTE: Cash in Lieu of Commodities must also be reported by districts receiving cash funds instead of USDA foods.

Other Expenditures (Including Freight): reported on line 14

= [DoD subtotal + DD/DS sub-total + Proc K12 sub-total + Proc PL sub-total]
+ [(DD/DS cases + Proc K12 cases + Proc PL cases) x per case delivery fee from last program year]

NOTE: Cash in Lieu of Commodities must also be reported by districts receiving cash funds instead of USDA foods.

NOTE: Delivery fees are released in July. myFOODS users will be notified of these administrative fees yearly.

'2020 CNP AFR - Bureau of Indian Affairs School
Black Mesa Community School
09-39-01-000

Revenues & Expenditures

2020 CNP AFR - Bureau of Indian Affairs School
Black Mesa Community School
093901000

Revenues & Expenditures

General Information	
Number of Months of Operation	11
Beginning Balance	
1. Beginning Balance	0.00
Revenues	
2. Federal Reimbursement	53107.07
3. Bureau of Indian Affairs Funds	19977.23
4. Sales to Pupils	0.00
5. Sales to Adults	0.00
6. Other Revenue	0.00
7. TOTAL REVENUE (Add Lines 2 through 6)	73084.30
Expenditures	
8. Salaries/Employee Benefits	23888.35
9. Supplies (Other Than Food)	2962.02
10. Food Purchases	28346.86
11. Utilities and Communications	0.00
12. Furniture/Equipment	0.00
13. Vehicles / Transportation Equipment	0.00
14. Other Expenditures	0.00
15. TOTAL EXPENDITURES (Add Lines 8 through 14)	55197.23

Example: USDA Foods Portion of the AFR

PUBLIC

SFA 1 is a public institution with prep site delivery fees that participated in DoD Fresh, Direct Delivery, and Processing (with k12FoodService <u>and</u> ProcessorLink) last school year.

<u>Step 1: Pull Reports and Calculate Sub-Totals</u>

- SFA 1 first pulled the **Budget Balance/Spent Report** accessed in FFAVORS to get the total value of USDA Foods from the DoD Fresh Fruit and Vegetable Program **(DoD sub-total = $10,000)**.

- SFA 1 then pulled the **Agency Completed Shipment Report** accessed in myFOODS. In this report, SFA 1 first summed all values within the "Total Value" column to determine the total value of USDA Foods from Direct Delivery/Brown Box and/or Direct Ship **(DD/DS sub-total = $30,000)**. From the same report, the SFA then summed all values within the "Qty Delivered" column to determine the total number of cases used to determine freight charges from Direct Delivery/Brown Box and/or Direct Ship **(DD/DS cases = 200)**.

- SFA 1 then pulled the **Transaction Summary (by processor) Report** accessed in **K12Foodservice** to determine the total number of cases **(Proc K12 cases = 100)** and the total value of USDA Foods from Processing with K12Foodservice processors **(Proc K12 sub-total = $20,000)**. SFA 1 then pulled the **Sales (by month) Report** accessed in **ProcessorLink** to determine the total number of cases **(Proc PL cases = 75)** and the total value of USDA Foods from Processing with ProcessorLink processors **(Proc PL sub-total = $17,000)**.

Example: USDA Foods Portion of the AFR

PUBLIC (CONTINUED)

Step 2: Calculate AFR Line Items

For Line Item 4900 - Revenue for/on Behalf of District: SFA summed the following:

= DoD subtotal + DD/DS sub-total + Proc K12 sub-total + Proc PL sub-total
= $10,000 + $30,000 + $20,000 + $17,000 = $77,000

For Line Item 6631 - USDA Commodities (Excluding Freight): SFA summed the following:

= DoD subtotal + DD/DS sub-total + Proc K12 sub-total + Proc PL sub-total
= $10,000 + $30,000 + $20,000 + $17,000 = $77,000

For Line Item 6632 - USDA Commodities (Freight Only): SFA summed the following:

= (DD/DS cases + Proc K12 cases + Proc PL cases) x per case delivery fee from last program year
= (200 + 100 + 75) x $3.09/case = $1,158.75

For Line Item 6634 - Storage Costs for USDA Commodities: SFA will input the **amount directly invoiced to the entity's account for USDA Foods Storage.**

Example: USDA Foods Portion of the AFR

NON-PUBLIC

SFA 2 is a non-public institution with prep site delivery fees that participated in DoD Fresh, Direct Ship, and Processing (with k12FoodService <u>and</u> ProcessorLink) last school year.

Step 1: Pull Reports and Calculate Sub-Totals

- SFA 2 first pulled the **Budget Balance/Spent Report** accessed in FFAVORS to get the total value of USDA Foods from the DoD Fresh Fruit and Vegetable Program **(DoD sub-total = $8,000)**.

- SFA 2 then pulled the **Agency Completed Shipment Report** accessed in myFOODS. In this report, SFA 1 first summed all values within the "Total Value" column to determine the total value of USDA Foods from Direct Delivery/Brown Box and/or Direct Ship **(DD/DS sub-total = $19,000)**. From the same report, the SFA then summed all values within the "Qty Delivered" column to determine the total number of cases used to determine freight charges from Direct Delivery/Brown Box and/or Direct Ship **(DD/DS cases = 130)**.

- SFA 2 then pulled the **Transaction Summary (by processor) Report** accessed in **K12Foodservice** to determine the total number of cases **(Proc K12 cases = 75)** and the total value of USDA Foods from Processing with K12Foodservice processors **(Proc K12 sub-total = $14,000)**. SFA 1 then pulled the **Sales (by month) Report** accessed in **ProcessorLink** to determine the total number of cases **(Proc PL cases = 50)** and the total value of USDA Foods from Processing with ProcessorLink processors **(Proc PL sub-total = $5,000)**.

Example: USDA Foods Portion of the AFR

NON-PUBLIC (CONTINUED)

Step 2: Calculate AFR Line Items

For Line Item 6 - Other Revenue: SFA summed the following:

= DoD subtotal + DD/DS sub-total + Proc K12 sub-total + Proc PL sub-total

= $8,000 + $19,000 + $14,000 + $5,000 = $46,000

For Line Item 14 - Other Expenditures (Including Freight): SFA summed the following:

= [DoD subtotal + DD/DS sub-total + Proc K12 sub-total + Proc PL sub-total] + [(DD/DS cases + Proc K12 cases + Proc PL cases) x per case delivery fee from last program year]

= [$8,000 + $19,000 + $14,000 + $5,000] + [(130 + 75 + 50) x $3.09/case] = $46,787.95

Thank you!