

How to Complete the Food Service Annual Financial Report: **QUESTIONS & ANSWERS**

Answers to the questions asked in HNS' [How to Complete the Food Service Annual Financial Report webinar](#). Please note, operators are responsible for remaining up-to-date on program guidance/regulations. The following answers reflect the information available at the time of the live webinar and may be subject to change.

Q: Where does Department of Defense (DoD) expense and revenue go?

A: The specific reports needed to complete the USDA Foods portion of the Food Service Annual Financial Report (AFR) depend on how you participated in USDA Foods. For detailed instructions, please review the following quick guide: [How to Complete the USDA Foods Portion of the AFR](#).

Q: Where can I find more information about how to report the Reduced-Price Meal Subsidy?

A: Please review the [Memorandum HNS 09-2025: Reduced-Price Subsidy Reporting on Fiscal Year 2025 Annual Financial Report](#) for detailed instructions on how to report the Reduced-Price Meal Subsidy in the AFR.

Q: Are there any additional resources available to assist in the completion of the AFR?

A: School Food Authorities are encouraged to review the following resources to assist in the completion of the AFR:

- **Trainings:**

- [Step-by-Step Quick Guide: How to Complete USDA Foods AFR Calculations](#)
- [How to Complete the Food Service Annual Financial Report Live Webinar \(Recording\) \(Slides\)](#)

- **HNS Memorandums:**

- [TA 01-2025: School Year 2025-2026 State Match Requirements for Districts and Charter Schools](#)
- [HNS 09-2025: Reduced-Price Subsidy Reporting on Fiscal Year 2025 Annual Financial Report](#)

Additionally, stay tuned for a Health and Nutrition Services Communication announcing an AFR Instructions & FAQ resource soon!



Thank you for participating in the webinar!

In the event you have questions that were not answered, please contact your assigned Health and Nutrition Services Specialist and they will be happy to assist you.