

Nonprogram Food Revenue Tool Instructions

The Nonprogram Food Revenue Tool was created to help SFAs calculate the amount of revenue required to meet the new requirements in Section 206 of the Healthy, Hunger-Free Kids Act of 2010.

To use the tool, an SFA must collect the cost of both program and nonprogram food and the total revenue for the previous school year.

To calculate the amount of revenue from nonprogram food required to meet this requirement, an SFA must:

1. Enter the cost of food for reimbursable meals in the previous school year in the **Cost for Reimbursable Meal Food** row.
2. Enter the cost of nonprogram food from the previous school year in the **Cost of Nonprogram Food** row.
3. Enter the revenue from nonprogram foods from the previous school year in the **Total Nonprogram Food Revenue** row.
4. Enter the total revenue from the previous school year in the **Total Revenue** row.

Based on these amounts, the tool will calculate the minimum amount of revenue from nonprogram foods that is required to meet this requirement. The tool will also calculate the additional revenue, if any, needed to comply.

These figures will appear in the **Minimum Revenue Required from the Sale of Nonprogram Foods** . and the **Additional Revenue Needed to Comply** rows.

SFAs can now compare their nonprogram food revenue to this required amount to determine if they are in compliance with this requirement.

Nonprogram Revenue Calculator		
Enter the cost for reimbursable meal, cost of nonprogram food and total revenue		
Cost for Reimbursable Meal Food	\$	
Cost of Nonprogram Food	\$	
Total Food Costs	\$	
Total Nonprogram Food Revenue	\$	
Total Revenue	\$	
Minimum portion of revenue from nonprogram funds		0%
Minimum Revenue Required from the Sale of Nonprogram Foods	\$	
Additional Revenue Needed to Comply	\$	

* Click on the hyperlink to view a definition of the term.

Cost of Reimbursable Meal Food refers to the amount paid for food purchased to be a part of a reimbursable meal.

Cost of Nonprogram Food refers to the amount paid for food sold in a participating school other than a reimbursable meal and is purchased using funds from the school food service account of the school. This is a broad definition and includes beverages, a la carte foods, and any extra reimbursable foods that are sold such as an extra slice of pizza or carton of milk

Total Food Cost refers to the total amount paid for food for both reimbursable meals and nonprogram food purchased with the school food service account.

Total Nonprogram Food Revenue refers to all funds accumulated to the school food service account associated with the sale of nonprogram foods.

Total Revenue refers to all funds accumulated to the school food service account.

Nonprogram Revenue Calculator			
Directions: - Split your total food cost (0630s) into two categories, program and nonprogram; enter totals in cells #1 and #2 accordingly - Enter nonprogram revenue sources in cell #3 (such as adult meals, seconds, a la carte items, extra milk, catering) - Enter total revenue for fund 21 in cell #4 - If applicable, enter general fund transfers for covering any no-charge items (chart listed below) #5			
	Data		Comments
Enter previous school year food cost for reimbursable meals	#1		
Enter previous school year food cost for nonprogram foods (such as adult meals, seconds, a la carte items, extra milk, catering)/or projected amount for current year	#2		
Total Food Cost (all food cost, reference 0630s in chart of accounts)		\$	
Enter previous school year revenue from nonprogram items sold (such as adult meals, seconds, a la carte items, extra milk, catering)/or projected sales for current year	#3		
Total Revenue without general fund transfer	#4		
Enter detail below General Fund transfer made for no-charge items (if applicable)		\$	
Minimum portion of revenue from nonprogram funds		0%	
Minimum Revenue Required from the Sale of Nonprogram Foods		\$	
Additional Revenue Needed to Comply		\$	If a positive amount generates, this indicates that more revenue is needed to cover the food cost entered for nonprogram foods. A corrective action plan* will need to be submitted.

#DIV/0! nonprogram revenue to the total revenue

\$ breakdown of cost using same ratio above

Please enter the amount for general fund transfer to cover categories listed below			Comments
Staff Meals	#5		
Adult Guest	#5		
Teacher Meals	#5		
Seconds for students	#5		
Seconds for adults	#5		
subtotal		\$	

*Corrective Action Plans can include statements such as; will increase a la carte prices by ____% to cover all costs, will assess costs more closely and price the items to cover all costs, etc.

Nonprogram Revenue Calculator			
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		<u>Data</u>	<u>Comments</u>
Enter previous school year food cost for reimbursable meals	#1	\$ 1,37,000.00	
Enter previous school year food cost for nonprogram foods (such as adult meals, seconds, a la carte items, extra milk, catering)/or projected amount for current year	#2	\$ 20,000.00	
Total Food Cost (all food cost, reference 0630s in chart of accounts)		\$ 1,57,000.00	
Enter previous school year revenue from nonprogram items sold (such as adult meals, seconds, a la carte items, extra milk, catering)/or projected sales for current year	#3	\$ 45,000.00	Adult Lunches - \$4,000 Student a la carte - \$35,000 Adult a la carte - \$2,500 Special Functions - \$3,500
Total Revenue without general fund transfer	#4	\$ 3,50,000.00	All revenue in Fund 21 except general fund transfer (5210)
Enter detail below General Fund transfer made for no-charge items (if applicable)		\$ 3,206.50	
Minimum portion of revenue from nonprogram funds		13%	
Minimum Revenue Required from the Sale of Nonprogram Foods		\$ 44,994	
Additional Revenue Needed to Comply		\$	If a positive amount generates, this indicates that more revenue is needed to cover the food cost entered for nonprogram foods. A corrective action plan* will need to be submitted.

12.86% nonprogram revenue to the total revenue

\$ 8,151.50 breakdown of cost using same ratio above

Please enter the amount for general fund transfer to cover categories listed below			<u>Comments</u>
Staff Meals	#5		
Adult Guest	#5		
Teacher Meals	#5	\$ 3,206.50	Substitute Teachers - 855 lunches @\$3.75
Seconds for students	#5		
Seconds for adults	#5		
subtotal		\$ 3,206.50	

*Corrective Action Plans can include statements such as; will increase a la carte prices by ____% to cover all costs, will assess costs more closely and price the items to cover all costs, etc.



password = NPR