

Nonprogram Food Basics



Child & Adult Nutrition Services
South Dakota Department of Education


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Good day,

Today we are going to talk about nonprogram foods. We are going to discuss the rule, the calculation, common examples on nonprogram foods, and if time allows, how to identify food cost.

My name is Rob Ingalls – I will be providing instruction today, and will have Andrea Theilen serving as a co-presenter, assisting me with Zoom.



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Attendance & Questions

- 1
Right click on your name in the video view or in the participant pane
- 2
Click "rename"
- 3
Change your name to include yourself and anyone who may be with you

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Before we get started, let's take care of a few housekeeping items. We would like to know who is joining the webinar today, so please check your name and change it, if your first and last name are not on the screen.

To change your name, right click on your name in the video view or in the participant pane and click on the word Rename. Enter your first and last name.

Please use the chat box or unmute along the way if you have questions.

A recording of today's webinar and the notes will be posted later.

Agenda

- Nonprogram Foods Rule
- Examples of Nonprogram Foods
- Nonprogram Foods Revenue Tool
- Nonprogram Foods Reference Period Tool Walkthrough

Here is the agenda for today's call. If we have time, we will walk through a couple items with the Nonprogram Reference Period Tool, however, we do have another recorded video on this item, too.

Why the Nonprogram Foods rule is important?

- Program requirement
- Helps support a healthy food service account
- Program revenue (reimbursement) cannot support the cost of nonprogram foods



Don't sell your nonprogram food at a loss!

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First off, nonprogram food calculations are important because it is a program requirement. Also, this requirement helps support a healthy food service account. Additionally, program revenue cannot support the cost of nonprogram food items. We will talk more about this in a bit.

What is the Nonprogram Foods rule?

- 7 CFR 210.14(f)
- FNS Memos SP20-2016 and SP39-2011
- The percentage of nonprogram food costs compared to total food cost must be less than or equal to the percentage of nonprogram food revenues compared to total revenues
- This is calculated in the USDA Nonprogram Food Revenue Tool

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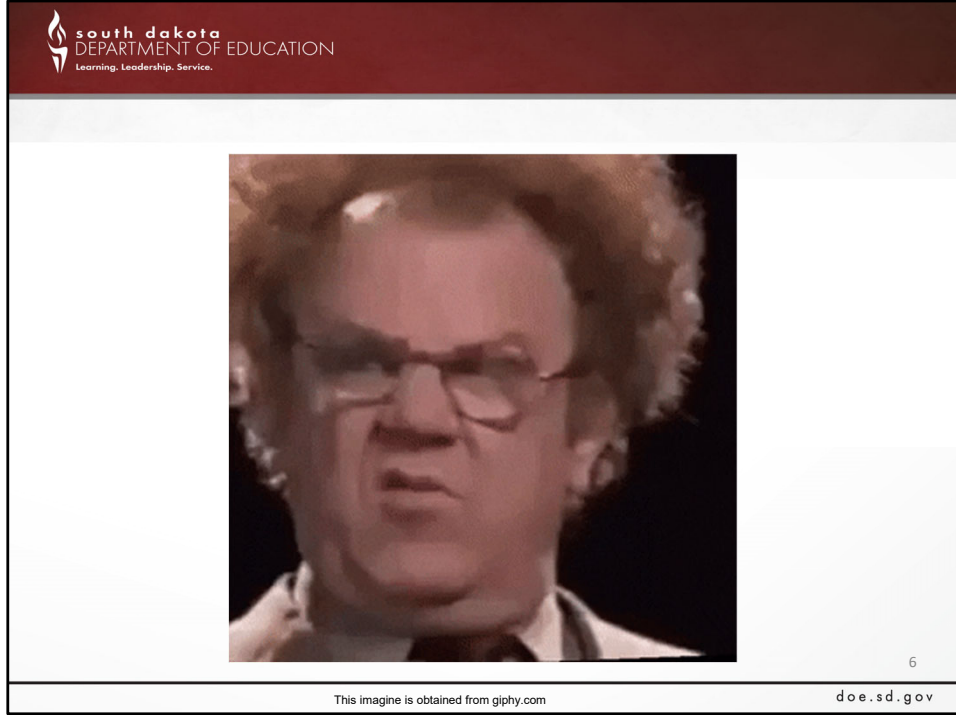
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So, what is the rule?

For those of you that want to see the actual rule as it is written, here it is.

The percentage of nonprogram food costs compared to total food cost must be less than or equal to the percentage of nonprogram food revenues compared to total revenues.

Super easy to understand, right?



If you are like me, you probably looked like this when I read the rule.

The nonprogram rule is somewhat challenging to follow, which is why I am appreciative of the calculation for ease of understanding, even if ever so slightly.

Nonprogram Food Calculation

Revenue Ratio:

Nonprogram Food

Revenue

Total Program +
Nonprogram Revenue



Food Cost Ratio:

Nonprogram Food

Cost

Total Program Foods
+ Nonprogram Food
Costs


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These are the actual ratios that are used in Nonprogram Food calculation for a program review.

As we can see, we are looking at a few different aspects of nonprogram costs and revenues, along with total program costs and revenues.

We will get into this calculation in greater detail. This can still be a bit challenging to follow, just as it is written, however, the important thing to know is that this calculation is built into the Nonprogram Food Revenue Tool from USDA, and CANS also has resources that do the calculation for you.



What are Nonprogram Foods?

Any non-reimbursable foods and beverages **purchased** using money from the **nonprofit school food service account**

Common Examples:

- Adult meals
- A la carte foods; extra milks
- Purchased second entrees
- Catering or vending machines

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Here are some common examples of non-program foods. Keep in mind that Nonprogram foods are non-reimbursable foods that were originally purchased using the food service account.

Common examples include:

- Purchased second entrees
- a la carte foods
- extra milks
- adult meals
- Potentially – catering or vending machines

We can see vending machines listed in the Common Examples list. Vending machine items would only be considered as a nonprogram food if the items were purchased with food service dollars. If the purchase of vending machine items comes from a general fund, or a fund outside of the food service account, we would not consider it in the nonprogram food calculation, although all food items sold during the school day would still need to meet those Smart Snacks requirements.

Adult Meals

- ▶ **Teachers, parents, children that are not enrolled, other visitors**
- Use the simplified adult meal price outlined in **CANS Memo #223-1** will cover this requirement
- If your Adult Meal includes extra servings, then a **cost analysis** must be completed to ensure that the cost of the program foods are covered by the adult paid price

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To touch on Adult Meals –

Adult meals are considered as a nonprogram food. Adult meals need to be paid for by a source outside of the food service account, such as the general fund, or the adults paying for their own meals.

There needs to be recordkeeping on adult meals, so the school can accurately calculate food costs and revenues.

If the school is covering the cost of the adult meals (such as it being ‘built into their contract’), the adult meal price still must be properly established, and records kept of number of adult meals, so the school knows much money to transfer to the food service account to cover the cost.

The adult meal sales price calculation is typically handled at the start of the school year, when the school is submitting their annual agreement to the CANS office.

CANS Memo 223-1 goes into greater detail on Adult Meal Price calculation.

Adult Meal Prices...Why are they higher?

- Schools do not get reimbursed for adult meals
- Adult portions should reflect the same portions as student meals
- Staff meals directly involved in operation and admin of School Nutrition Programs can be considered as operational
- **CANS Memo #223-1** for details



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The key point here is that Student meal reimbursement cannot subsidize, or support, the adult meal price. Schools do not get reimbursed for adult meals

As far as adult meals being considered as an operational cost, Staff meals directly involved in operation and admin of School Nutrition Programs can be considered as operational

CANS NSLP Memo #223-1 goes into greater detail:

“Only the cost of meals served to adults directly involved in the operation and administration of the School Nutrition Programs may be added to and supported by the foodservice operation.

Individuals preparing and serving food and responsible for clean-up of food service such as dishwashers may have the cost of their meals charged to the foodservice account. Any meal served to an adult or a child that is not enrolled in your school may not be claimed for reimbursement or counted toward the USDA Foods (commodity) entitlement.”

Adult Meal Price – Simple Calculation

- Simple method to figuring the least amount allowed to charge adults:

Your Free Rate of Reimbursement + Federal Performance Rate of Reimbursement + Value Of USDA Foods + State Match Funds for USDA Foods

- **Ex: \$4.33 + \$0.08 + \$0.43 + .014 = \$4.85**

Adult breakfast must simply be higher than your free rate of reimbursement

- **Ex: \$2.67 (Severe Need Breakfast rate)**

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Here, we can see the Simple Method for calculating Adult Meal Price.

Your Free Rate of Reimbursement + Federal Performance Rate of Reimbursement + Value Of USDA Foods + State Match Funds for USDA Foods

Ex: \$4.33 + \$0.08 + \$0.43 + .014 = \$4.85

Adult breakfast must simply be equal to or greater than your free rate of reimbursement, ex: \$2.67

Reimbursement rates are not available from USDA until sometime in July.

To re-iterate, CANS program specialists double-check this calculation at the time of the school's annual iCAN agreement submission

A la Carte

- A la carte food sales that are not a part of the program reimbursable meal
 - Ex: sherbet, bottles of water, cookies, etc.
 - The raw material cost of the foods, packaging, labor must be covered by the sales price



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Another example of Nonprogram Foods is A la Carte. This would be like a bottle of water, a bag of chips, cookies, or something else that is maybe not even part of the original reimbursable meal.

The raw material cost of the foods, packaging, and labor must be covered by the sales price.

USDA recommends a 38% markup for a sales price from the raw food cost for all non-program foods and a la carte, however, you may be able to meet the requirement without such a mark-up.

Second Entrees or Meals

- A reference period check may be used to gauge if your second entrée or second meal prices are set high enough.
 - This is based on guidance in FNS policy memo SP20-2016 (<https://fns-prod.azureedge.net/sites/default/files/cn/SP20-2016os.pdf>)



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Second Entrees and Meals are another nonprogram food, and typically the most common

Selling that extra slice of pizza or extra carton of milk is considered as a nonprogram food, and would need to be included in a cost analysis, just as the other types of nonprogram foods identified.

If your school does not have the ability to complete a cost analysis on each entrée or meal sold in addition to the reimbursable meal, a reference period check may be used to gauge if your second entrée or second meal prices are set high enough. We will touch on the Reference Period later in the presentation.

Alternate Meals

- Alternate meals that are served to students that have a negative balance must still be paid for
- These meals need to be paid for outside of the food service account
- Conduct a cost analysis to determine sales price of the Alternative Meal – include in the Nonprogram calculations



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Another type of nonprogram food that is not really thought about very often is the alternate meal.


Alternative meals provided to students with a negative balance must still be paid for – whether it be by the household, general fund, angel account, or other method outside of the food service account

If the meal does not include all requirements for a reimbursable meal, then the meal is considered as a non-program meal.

If an Alternate meal is provided to students with a negative account balance, It is still recommended to make the meal reimbursable so that it can be claimed for reimbursement to help recoup the difference of the food cost and the payment for the meal


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NonProgram Food Revenue Tool



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	\$	-

1. Cost for Reimbursable Meal Food
2. Cost of Nonprogram Food
3. Total Food Costs
4. Total Nonprogram Food Revenue
5. Total Revenue

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Now we are going to look at the Nonprogram Revenue Tool. By rule, the Nonprogram Revenue Tool must be completed annually for those schools that sell a la carte, 2nd entrees, or nonprogram foods to students from the food service account. Listed here is the information that is needed to complete this tool.

- Information needed for the tool includes:

1. Cost for Reimbursable Meal Food (also known as Program Food cost, or the cost for the foods provided for reimbursable meals)
2. Cost of Nonprogram Food
3. Total Food Costs
4. Total Nonprogram Food Revenue
5. Total Revenue

This seems simple enough, but it can be a challenge to separate nonprogram food cost from program food cost. We have something known as the Reference Period Tool that can provide some assistance.



HOW THE TOOL WORKS

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This image is obtained from giphy.com

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Before we get into our Reference Period Tool resource, we will spend a little time on how the Nonprogram Revenue Tool works.

Non Program Food Revenue Tool

Nonprogram Revenue Calculator		
Enter the cost for reimbursable meal, cost of nonprogram food and total revenue		
Cost for Reimbursable Meal Food	\$	8,000
Cost of Nonprogram Food	\$	990
Total Food Costs	\$	8,990

Cost of Reimbursable Meal Food: \$8,000
Cost of Nonprogram Food: \$990
Total Food Cost: \$8,990

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In our example today, we have the cost of Reimbursable Meal Food being 8,000.

Conversely, we have the cost of our Nonprogram Food being 990.

Our total Food Cost for the time period we are using is 8,990.

Nonprogram Revenue Calculator		
Enter the cost for reimbursable meal, cost of nonprogram food and total revenue		
Cost for Reimbursable Meal Food	\$	8,000
Cost of Nonprogram Food	\$	990
Total Food Costs	\$	8,990
Total Nonprogram Food Revenue		
Total Revenue		
Minimum portion of revenue from nonprogram funds		11%
Minimum Revenue Required from the Sale of Nonprogram Foods	\$	-
Additional Revenue Needed to Comply	\$	-

\$990 is 11% of the total food cost of \$8,990

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When we look further down on the tool; the tool has generated 11% listed for nonprogram food funds.

This means that 11% of the total food cost comes from nonprogram food. This percentage will differ based on your own actual numbers.

So, In the example provided, our Nonprogram Food cost makes up 11% of the Total Food Cost.

Nonprogram Food Revenue Tool

- If 11% of Total Food Cost comes from Nonprogram Foods, Then we need at least 11% of the Total Revenue to come from Nonprogram Foods
- Nonprogram Revenue less than 11% would show that additional revenue would be needed to comply
- Nonprogram Revenue more than 11% would be acceptable because it would be over the minimum

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Since 11% of our Total Food Cost in our example comes from Nonprogram Foods, we need at least 11% of the total revenue to be Nonprogram Foods.

If we have less than 11% of our revenue be from Nonprogram, we are out of compliance, and need additional revenue to comply.

If we have more than 11% of our revenue come from Nonprogram, we are in compliance.

We will look at a couple examples on the following slides.

In Compliance

Nonprogram Revenue Calculator		
Enter the cost for reimbursable meal, cost of nonprogram food and total revenue		
Cost for Reimbursable Meal Food	\$	8,000
Cost of Nonprogram Food	\$	990
Total Food Costs	\$	8,990
Total Nonprogram Food Revenue	\$	2,000
Total Revenue	\$	12,000
Minimum portion of revenue from nonprogram funds		11%
Minimum Revenue Required from the Sale of Nonprogram Foods	\$	1,321
Additional Revenue Needed to Comply	\$	-

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Here is an example of being in compliance with the tool.

We are using the same food cost figures, but have \$2,000 in nonprogram revenue listed, and \$12,000 in total revenue listed.

Down below on the tool, we can see that we really only needed to hit a minimum of \$1,321 in revenue from Nonprogram Foods, so we are in compliance – there is no additional revenue needed to comply with the rule. – Because our \$2,000 is greater than this amount needed.

Out of Compliance

Nonprogram Revenue Calculator		
Enter the cost for reimbursable meal, cost of nonprogram food and total revenue		
Cost for Reimbursable Meal Food	\$	8,000
Cost of Nonprogram Food	\$	990
Total Food Costs	\$	8,990
Total Nonprogram Food Revenue	\$	1,000
Total Revenue	\$	12,000
Minimum portion of revenue from nonprogram funds		11%
Minimum Revenue Required from the Sale of Nonprogram Foods	\$	1,321
Additional Revenue Needed to Comply	\$	321

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Now, we will look at a scenario that we are out of compliance.

Same figures as before, but instead of having a \$2,000 revenue from Nonprogram Foods, we only had \$1,000.

We can see that we are short of the \$1,321 minimum requirement, and the tool shows us the additional revenue needed to comply with the rule, the \$321 shortfall.

Out of Compliance, What now?

1. Raise their nonprogram food prices

2. Transfer the “additional revenue needed to comply” from a non-Federal source into the School Food Service Account
 - Keep in mind: If you complete the tool using a reference period (anything less than 1 year), you will need to figure out the transfer amount for the entire year

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When out of compliance, the school would need to increase the nonprogram food prices and transfer the ‘additional revenue needed to comply’ into the food service account.

If you are using the Reference Period Tool for a one-week timeframe, keep in mind that you would need to transfer the amount to cover for the entire year.

One comment – As previously stated, the nonprogram foods calculations are to be included in the school’s annual agreement with the CANS office.

- If you do the nonprogram foods calculations this spring/summer and identify to be out of compliance in preparation for next school year, you may want to consider running the numbers again toward the beginning of the school year, as the increased reimbursement currently being received may show that you do not have enough nonprogram revenue.


Nonprogram Revenue Calculator
 Enter the cost for reimbursable meal, cost of nonprogram food and total revenue

Cost for Reimbursable Meal Food	\$	8,000
Cost of Nonprogram Food	\$	2,000
Total Food Costs	\$	10,000
Total Nonprogram Food Revenue		
Total Revenue		
Minimum portion of revenue from nonprogram funds		20%
Minimum Revenue Required from the Sale of Nonprogram Foods	\$	-
Additional Revenue Needed to Comply	\$	-

Notice – when the cost of the non-program food raises, the percentage and minimum portion of revenue also raises

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Just to go back to the Revenue Calculator, notice that when the cost of nonprogram food raises, the percentage also raises.

For example, here, we can see that of the 10,000 Total Food Cost, we now have 2,000 coming from Nonprogram Food. This results in our minimum nonprogram revenue percentage to be 20%.

To reiterate, the percentage changes based on the information that is entered into the tool. There is no 'right' answer for the percentage – it is just a reflection of your Nonprogram Food Cost.

Using a Reference Period

- USDA Memo SP20-2016 allows for the use of a reference period to complete the Nonprogram Revenue Tool
- The reference period can be a minimum of one week (4 or 5 days depending on your typical school week)
- When using a reference period make sure you are using the same time period for all calculations

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If you are unable to conduct a year-long calculation, which is quite common, you can use a Reference Period.

The reference period can be a minimum of one week (4 or 5 days depending on your typical school week)

When using a reference period make sure you are using the same period of time for all calculations

- For example, If you are using the week of October 16 – 20 for a reference period make sure you use that week for everything – food cost, reimbursement, nonprogram revenue, etc.

- If you are using the whole month of November, make sure you are using the whole month of November in all of your calculations.

Final Steps

- Save a copy of the reference period tool and all documentation used to fill it out
- This is documentation that we will ask for during an Administrative Review



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This image is obtained from gifty.com

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Once you have entered all of the information into the reference period tool, save a copy of the tool and all of your documentation used to fill it out

This is documentation that we will ask for during an Administrative Review, so it is important to keep it together

Reference Period Tool - Demo

- [CANS School Nutrition Programs webpage](#)
- *School Meal Programs Requirements* dropdown menu
- *Nonprogram Foods* heading
 - Nonprogram Foods Webinar (23-min mark)

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We are running low on time, however, we do have a demo video on our webpage on completing the Nonprogram Foods Reference Period Tool.

- It can be found on the CANS-School Nutrition Programs webpage, under the School Meal Program Requirements Dropdown menu.

- Go down to the Nonprogram Foods heading, and select the Nonprogram Foods Webinar. The demo starts at around the 23-minute mark.

Next, I am going to pull up a copy of the Reference Period Tool CANS resource. We won't have enough time to go thru the full tool today, but I will show you a few things with the tool to keep an eye on. Additionally, a full demo of the tool can be found on the CANS-NSLP website under the 'School Meal Programs Requirements' drop-down, then go down to the Nonprogram Foods header.

Post the Training Evaluation Survey Link

Show the 'Completed NonProgram Reference Period Tool' Excel document

- Point out the Instructions
- Reference the Example
- Display the Lunch tab – point out the steps

- The top = the 2nd entrée or meal sold to the student
- Next, record the adult meal, number sold, and adult meal price
 - Actual cost of the meal will be calculated shortly, and will automatically populate into this gray section
- You can also record any additional milks that are purchased
- Bottom = Total Food Cost
 - This is the full meal with costs per serving, and the total number of servings for both the reimbursable meal and the 2nd entrees from above
 - The meal cost from below is automatically brought up to the Adult Meal Cost section
 - The production record will be helpful in completing this Nonprogram Reference Period Tool
- Keep in mind, be leery of days where the number of servings are the exact same for everything
 - In this example, we see that the same number of servings were provided for everything on the walking taco day; it would be expected that the items sold as the 2nd entrée may be higher than everything else
- Next, go to the A la carte
 - If your school sells a la carte, you can enter it in the A la Carte tab – things like chips, bottled water, or other items that may not be part of the reimbursable meal
- Then, go to the Program Food Revenue
 - Record the sales prices for the meals, along with the program reimbursement and the number of meals claimed for the Reference Period being used
- Once this is all completed, you can go to the Totals tab, and the amounts from the previous tabs will automatically calculate in the Nonprogram Revenue Calculator



Keeping up with CANS!

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Thanks so much for joining today. Please continue to keep up with CANS by attending our upcoming trainings.

Check in with CANS

Check in with CANS is on May 4, at 2:30 pm CT / 1:30 pm MT

Check in with CANS discusses hot topics, provides new guidance or program clarifications from the USDA, and offers reminders of important dates in the Child Nutrition Programs. There is also time scheduled to take questions from call participants.

Join the Check in with CANS Zoom Meeting:

<https://state-sd.zoom.us/j/93990420264?pwd=dE1nZ0Npc2JwaCtjOXlqNVVlZ3l3QT09>

Meeting ID: 939 9042 0264

Passcode: 415931

Dial by your location +1 312 626 6799 US (Chicago)

Meeting ID: 939 9042 0264

Passcode: 415931

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Check in with CANS is scheduled for May 4. Full call minutes are posted on the [CANS website](#), under the Check in with CANS section, and a recording of the call will be temporarily available in this same location.

Crash Course with CANS

Crash Course with CANS is on May 18, at 2:30 pm CT / 1:30 pm MT

Live Webinar Topic: End of the Year Report Guidance – How to find information needed for audits

During this Crash Course with CANS, we will be discussing the Summer Food Service Program Application, Required trainings and go over announcements!

Join the Check in with CANS Zoom Meeting:

<https://state-sd.zoom.us/j/93990420264?pwd=dE1nZ0Npc2JwaCtJOXlqNVVIZ3I3QT09>

Meeting ID: 939 9042 0264

Passcode: 415931

Dial by your location +1 312 626 6799 US (Chicago)

Meeting ID: 939 9042 0264

Passcode: 415931

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We are also hosting a Crash Course on End of the Year Report Guidance on Thursday, May 18.

If you are unable to attend, the slides and a recording of the webinar will be posted to the CANS website (<https://doe.sd.gov/cans/index.aspx>) under the Crash Course with CANS section by Friday or Monday.

Upcoming Trainings:

May	4	2:30pm CT	Check in with CANS	
	11	All day	CACFP Sponsor Training	In-Person Training in Sioux Falls
	18	2:30pm CT	End of the Year Reporting Guidance	How to find Year End Report Information needed for Audits
	25	All day	CACFP Sponsor Training	In-Person and Hybrid Training in Pierre
June	1	2:30pm CT	Check in with CANS *TENTATIVE*	
	27	All day	CACFP DCH Sponsor Training	In-Person and Hybrid Training in Pierre

Read slide.

In addition to the check-in and crash course, We have a couple upcoming trainings, as well.

We have some CACFP Sponsor Training; Sioux Falls on May 11, and Pierre/Hybrid on May 25 and June 27

Thank you!

- Questions?
- CANS Office:
 - 605-773-3413
- General Office Email:
 - DOE.SchoolLunch@state.sd.us
 - Training Evaluation

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Please feel free to contact our office with any questions regarding the Nonprogram Food Revenue Tool.

Beth is going to drop the training evaluation for this Crash Course into the chat. We would really appreciate it if you took the time to fill it out.

Upload survey link: <https://forms.office.com/g/9xt2zBh7C4>

Nonprogram Food Revenue Tool

Professional Standards Training Credit print, sign, and date this certificate for your records

This training credits for 30 minutes of training in

Key Area 3 – Administration 3000

3310: Meal Counting, Claiming, Managing Funds

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- (1) Mail: U.S. Department of Agriculture
Office of the Assistant Secretary for Civil Rights
1400 Independence Avenue, SW
Washington, D.C. 20250-9410;
- (2) Fax: (202) 690-7442; or
- (3) Email: program.intake@usda.gov.

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