

NonProgram Foods at an FSMC School – Evaluate costs for the SFA **NOT** the FSMC

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	\$	-

Cost for Reimbursable Meal Food: (blue circle)

- This is the cost that the FSMC charges the SFA for all foods used as a part of the reimbursable meal (this is usually a per meal rate)
- This cost should be easily determined based on invoices from the FSMC to the SFA
- Commodity Cost (Nonpublic Schools only)

Cost of NonProgram Food: (blue circle)

- This is the cost that the FSMC charges the SFA for all nonprogram foods (ex: adult or nonreimbursable meals, a la carte items, second entrees)
- This cost should be easily determined based on invoices from the FSMC to the SFA

These two items will generate a total food cost to the SFA.

Total NonProgram Food Revenue: (purple circle)

- This is the amount that is charged to the students that the SFA receives when someone purchases a nonprogram food item.
- This does not take into account how much the SFA pays to the FSMC for those nonprogram food items (we are not accounting for actual SFA revenue after the monthly bill has been paid)
- Example 1: the SFA charges \$1.00 for a bag of chips purchased as an a la carte item. The SFA's revenue for that bag of chips would be \$1.00, regardless of what they pay to the FSMC at the end of the month
- Example 2: The adult meal price at an SFA is \$4.00. I come to conduct an onsite visit for a review at that SFA. I pay \$4.00 to eat lunch that day. The revenue to the SFA for my adult lunch that day would be \$4.00.

Total Revenue: (purple circle)

- This includes both program and nonprogram food revenue
- Items that should be included here:
 - All nonprogram food revenue as mentioned in the above section
 - Students payments to the SFA for paid and reduced meals
 - Federal reimbursement for all of the meals in the time period being analyzed
 - If analyzing a month or greater, the value of USDA foods should be included

****Remember – this only accounts for food that is paid for out of the Nonprofit School Foodservice Account (or Fund 51).**

FSMC to SFA food purchasing cycle

