

### Program and Nonprogram Food Cost Calculator

This worksheet provides instruction on two methods for calculating Program and Nonprogram Food Costs. Select the method that best fits your record keeping and financial system.

- 1) Determine **Program Food Costs** and subtract from **Total Food Costs** to arrive at the **Nonprogram Food Costs**
- 2) Determine **Nonprogram Food Costs** and subtract from **Total Food Costs** to arrive at **Program Food Costs**

**Total Food Costs** refers to the total amount paid for all food and beverages for both reimbursable student meals (breakfast/lunch/snack\*) and nonprogram food purchased with the school food service account.

*Include snacks served in both the Afterschool Care Snack Program and the Fresh Fruit and Vegetable Program.*

**Total Program Food Costs** refers to the total amount paid for all food and beverages for reimbursable student meals. Includes breakfast, lunch, and snacks.

*Include snacks served in both the Afterschool Care Snack Program and the Fresh Fruit and Vegetable Program.*

**Total Nonprogram Food Costs** refers to the amount paid for all food sold in a school (other than a reimbursable meal) that is purchased using the school food service account. This includes the amount paid for food for adult meals, catering, special events, a la carte, vending machines and school stores.

*Do not include food for vending machines and school stores if food was purchased using another fund account.*

#### METHOD 1

##### Step 1. Calculate Program Food Cost

When determining **Program Food Costs**, multiply the **Average Food Cost Per Meal** by **Total Reimbursable Meals Served** for each program.

Average Food Cost per Breakfast		\$1.05	
Total Reimbursable Breakfasts Served	x	27,340	
			<b>\$28,707.00</b>
Average Food Cost per Lunch		\$1.69	
Total Reimbursable Lunch Served	x	71,625	
			<b>\$121,046.25</b>
Average Food Cost per Snack		\$0.81	
Total Reimbursable Snacks Served	x	4,629	
			<b>\$3,749.49</b>

#### METHOD 2

##### Step 1. Calculate Nonprogram Food Cost

When determining **Nonprogram Food Costs**, multiply the **Average Food Cost Per Meal** by **Total Adult Meals Served** for each program.

OR  
Also determine the **Cost of Ala Carte Food/Beverages** and all other Nonprogram Food Costs (catering/vended meals).

Average Food Cost per Breakfast		\$1.05	
Total Adult Breakfasts Served	x	1,440	
			<b>\$1,512.00</b>
Average Food Cost per Lunch		\$1.69	
Total Adult Lunches Served	x	2,700	
			<b>\$4,563.00</b>
Average Food Cost per Snack		\$0.81	
Total Adult Snack	x	0	<b>\$0.00</b>
Cost of Ala Carte Food and Beverages*			<b>\$11,700.00</b>

<b>Total Calculated Program Food Costs</b>	<b>\$153,502.74</b>

* include vending machines and school stores if food is purchased using the school food service account	
<b>Total Calculated Nonprogram Food Costs</b>	<b>\$17,775.00</b>

Step 2. Calculate Nonprogram Food Cost	
To determine <b>Nonprogram Food Cost</b> , subtract the <b>Calculated Program Food Cost</b> from <b>Total Food Cost</b> . Enter both the <b>Program Food Cost</b> and <b>Nonprogram Food Cost</b> directly on the Certified Annual Report or on the Financial Report on IowaCNP.	
Total Food Cost	\$200,000.00
Program Food Cost	- \$153,502.74
<b>Nonprogram Food Cost</b>	<b>\$46,497.26</b>

OR

Step 2. Calculate Program Food Cost	
To determine <b>Program Food Costs</b> , subtract the <b>Calculated Nonprogram Food Cost</b> from <b>Total Food Cost</b> . Enter both the <b>Program Food Cost</b> and <b>Nonprogram Food Cost</b> directly on the Certified Annual Report or the Financial Report on IowaCNP.	
Total Food Cost	\$200,000.00
Nonprogram Food Cost	- \$17,775.00
<b>Program Food Cost</b>	<b>\$182,225.00</b>