Ohio Department of Education, Office for Child Nutrition Child and Adult Care Food Program Multi-Site

Food Service Financial Report Instructions (Maintaining a non-profit food service account)

All for-profit, nonprofit and public agencies operating the Child and Adult Care Food Program during the current year must complete the Food Service Financial Report, to assure the maintenance of a non-profit food service account. This report is required to be completed annually, per FNS guidance 796.2 rev 3. The report should document all revenue and costs to the food service program on an accrual basis (as they were incurred not when they were paid/received). Your agency must retain a copy of the completed Food Service Financial Report and its supporting documentation for three years plus the current year. The report should be submitted through CRRS on the Application Sponsor Menu page, "Green Go Button, Food Service Financial Report"

Program sponsors must account for all costs of operation through the consistent use of generally accepted accounting principles. Some of the costs will be allowable operating or administrative costs of the program while others will be unallowable. The unallowable costs may be necessary and reasonable for operation of the institution but are not allowed as program costs.

Final claim-accrual accounting is required. Program sponsors using cash based accounting must make all necessary accounting adjustments to report accrued costs and income on the final claim for the fiscal year. Program sponsors must also take appropriate precautions to ensure that accrued costs and income reported on the final claim are not reported again in a future period.

Failure to submit the required annual Food Service Financial Report is a serious deficiency and may result in termination from future program participation.

INSTRUCTIONS FOR COMPLETING FORM:

PROGRAM INCOME:

- 1. Enter the total CACFP federal reimbursement earned during the prior fiscal year (October 1, 2011 thru September 30, 2012) carried forward from prior fiscal year.
- 2. Enter the Federal reimbursement earned but not received for FY12 under the Child and Adult Care Food Program. (Example: pending one-time exception)
- 3. Other food service program income this year *including food service interest income*. Enter the amount of other food service program income that your agency received for the food program. Some examples include rebates received on purchased food items and interest earned on your CACFP income.
- 4. Additional income used to supplement the CACFP costs. *Specify*. Enter the source and amount of other income that your agency uses to supplement the CACFP reimbursement in order to cover the cost of the food program expenses listed in items 4a thru f. be sure to include the income source (i.e. tuition).
- 5. Total Food Service Income: The system will calculate the total.

PROGRAM COSTS:

Note: Please ensure all program costs paid with CACFP funds have received prior approval from the SA on the budget submitted annually with the Application. All reported costs must be actual costs that are supported by documentation and not estimates.

- 6. Operation Costs:
- a) Food costs this year: Enter the actual amount of money that your agency spent on consumable food goods during the program year. This dollar amount must be supported by actual receipts and/or invoices and should not include any non-food/kitchen supply costs. Include CACFP FUNDED and NON CACFP FUNDED if applicable.
- b) Food Delivery or transportation of food costs: Enter the actual amount of money that your agency spent on; food delivery or transportation of food during the program year. The dollar amount reported must be supported by actual receipts and/or invoices, odometer readings and should not include any food costs. Include CACFP FUNDED and NON CACFP FUNDED if applicable
- c) Nonfood/kitchen supply costs: Enter the actual amount of money that your agency spent on nonfood and/or kitchen supply costs during the program year. This would include any paper products, cleaning supplies, small utensils, etc. The dollar amount reported must be supported by actual receipts and/or invoices and should not include any food costs. Include CACFP FUNDED and NON CACFP FUNDED if applicable.
- d) Food Preparation/labor costs this year *including operational salaries & benefits*: Enter the actual amount of money that your agency spent on salaries/wages and any applicable benefits for your food program employees. Operational food program employees consist of the person(s) in your agency responsible for the preparation of the meals, grocery shopping, menu planning, and/or sanitation. **Include CACFP FUNDED and NON CACFP FUNDED if applicable**
- e) Purchased Services: -(examples trash removal, pest control) enter the costs your agency incurred as a result of operating the food program, regardless if it was paid in full or in part with your CACFP reimbursement. Ensure that all Purchased Service costs were included in your agency's approved budget in the beginning of the fiscal year. Include CACFP FUNDED and NON CACFP FUNDED if applicable.
- f) Equipment: (example rental, lease, purchase, etc.) enter the costs your agency incurred as a result of operating the food program, regardless if it was paid in full or in part with your CACFP reimbursement. -Ensure that all Equipment costs were included in your agency's approved budget in the beginning of the fiscal year. Include CACFP FUNDED and NON CACFP FUNDED if applicable.
- g) Other: (example kitchen rent or utilities, etc.) enter costs your agency incurred as a result of operating the food program, regardless if it was paid in full or in part with your CACFP reimbursement.—Ensure that all "other" costs were included in your agency's approved budget in the beginning of the fiscal year. Include CACFP FUNDED and NON CACFP FUNDED
- h) Sub Total Operational Costs System will total both CACFP FUNDED and NON CACFP FUNDED COLUMNS
- 7. ADMINISTRATIVE COSTS: Administrative costs include salaries and fringe benefits for staff such as the director, assistant director, administrator, bookkeeper, monitor, etc. for time engaged in administrative responsibilities such as planning, organizing, managing and supervising the CACFP at each site and sponsoring organization's office. Please ensure all reported program costs have received prior approval from the SA on the budget submitted annually. All cost line items may

- not pertain to your agency. Report all actual costs for your agency's food service program, regardless if they are paid directly with your CACFP reimbursement.
- a) Management Salaries: Enter the costs your agency incurred as a result of operating the food program, regardless if it was paid in full or in part with your CACFP reimbursement. Include CACFP FUNDED and NON CACFP FUNDED if applicable. Enter total amount spent for management salaries in the space provided. Ensure that all Management Salaries costs were included in your agency's approved budget in the beginning of the fiscal year. If the employee (s) job duties include other areas of the agency, besides the food program, only record the food program percentage (percentage of time spent) of the employee's salaries.
- b) Fringe Benefits: Enter the costs your agency incurred as a result of operating the food program, regardless if it was paid in full or in part with your CACFP reimbursement. Include CACFP FUNDED and NON CACFP FUNDED if applicable. Enter the total amount spent for fringe benefits in the space provided. Ensure that all Fringe Benefit costs were included in your agency's approved budget in the beginning of the fiscal year. If the employee (s) job duties include other areas of the agency, besides the food program, only record the food program percentage (percentage of time spent) of the employee's benefits.
- c) Monitoring Salaries: Enter the costs your agency incurred as a result of operating the food program, regardless if it was paid in full or in part with your CACFP reimbursement. Include CACFP FUNDED and NON CACFP FUNDED if applicable. Enter the total amount spent on monitoring in the space provided. Ensure that all Monitoring Salaries costs were included in your agency's approved budget in the beginning of the fiscal year. If the employee (s) job duties include other areas of the agency, besides the food program, only record the food program percentage (percentage of time spent) of the employee's salaries.
- d) Clerical Salaries: Enter the costs your agency incurred as a result of operating the food program, regardless if it was paid in full or in part with your CACFP reimbursement. Include CACFP FUNDED and NON CACFP FUNDED if applicable. Enter the total amount spent on clerical salaries in the space provided. Ensure that all Clerical Salaries costs were included in your agency's approved budget in the beginning of the fiscal year. If the employee (s) job duties include other areas of the agency, besides the food program, only record the food program percentage (percentage of time spent) of the employee's salaries.
- e) Travel/Training: Enter the costs your agency incurred as a result of operating the food program, regardless if it was paid in full or in part with your CACFP reimbursement. Include CACFP FUNDED and NON CACFP FUNDED if applicable. Enter the total amount spent on travel/training in the space provided. Ensure that all Travel/training costs were included in your agency's approved budget in the beginning of the fiscal year
- f) Communications: (examples include: internet, postage, phone, fax, etc.) enter costs your agency incurred as a result of operating the food program, regardless if it was paid in full or in part with your CACFP reimbursement. Include CACFP FUNDED and NON CACFP FUNDED if applicable. Enter the total amount spent on communication in the space provided. Ensure that all Communication costs were included in your agency's approved budget in the beginning of the fiscal year.
- g) General Office Supplies: (examples include: paper, printing, etc.) enter costs your agency incurred as a result of operating the food program, regardless if it was paid in full or in part with your CACFP reimbursement. Include CACFP FUNDED and NON CACFP FUNDED if applicable. Enter the total amount spent on general office supplies in the space provided. Ensure that all General Office Supplies costs were included in your agency's approved budget in the beginning of the fiscal year.

- h) Contracted Services: (examples include: accounting fees, equipment lease, etc.) enter costs your agency incurred as a result of operating the food program, regardless if it was paid in full or in part with your CACFP reimbursement. Include CACFP FUNDED and NON CACFP FUNDED if applicable. Ensure that all Contracted Services costs were included in your agency's approved budget in the beginning of the fiscal year.
- i) Other: (examples include: office rent, utilities, etc.) enter costs your agency incurred as a result of operating the food program, regardless if it was paid in full or in part with your CACFP reimbursement. Include CACFP FUNDED and NON CACFP FUNDED if applicable. Enter the total amount spent on other line items in the space provided. Ensure that all "Other" costs were included in your agency's approved budget in the beginning of the fiscal year.
- j) Sub Total Administrative Costs: **System will total both CACFP FUNDED and NON CACFP FUNDED COLUMNS**
- 8. Total Operation and Administrative Costs: **System will total both CACFP FUNDED and NON CACFP FUNDED COLUMNS. Note**: No more than 15% of your CACFP meal reimbursement can be used to fund administrative costs.
- 9. Nonprofit Food Service Program Income: System will total both CACFP FUNDED and NON CACFP FUNDED COLUMNS this line should equal zero or in a few cases a negative number. If the agency has a positive number it means they have not spent all of the CACFP reimbursement. Provide an explanation of why all of the reimbursement was not spent and how you will utilize the dollars to improve the program. These dollars must be accounted for in the next fiscal year CACFP budget. The agency cannot transfer the excess funds to non-program operations or use the excess funds for increases in salaries or fringe benefit if the sole purpose of the increase is to reduce an excess nonprofit food service program balance.

If applicable, send the explanation to your Regional Consultant:
CACFP Regional Consultant
Ohio Department of Education
Office for Child Nutrition
25 S Front Street, Mail Stop 303
Columbus, Ohio 43215

CERTIFICATION

Check the certification box. Use the Authorized signature box to complete certification. Enter the date XX/XX/XXXX. Please note if you do not click the certification box and just hit submit your information will not be saved.

SUBMISSION

Scroll to the bottom of the page and click submit. The Food Service Financial Report must be submitted annually. Failure to submit this required report is a serious deficiency and may result in termination from future program participation.

Once the submit button has been clicked and error free you will be able to submit your November claim for reimbursement.