

Ohio Department of Education, Office for Child Nutrition
Child and Adult Care Food Program
Single 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 REPORT

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 total 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 of CACFP and Non-CACFP funded columns.

PROGRAM COSTS:

Note: Please ensure all program costs paid with CACFP funds have received prior approval from the SA. 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) Nonfood supplies 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.**

- c) Program Labor (food service) costs: 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, meal counts and clean-up. **Include CACFP FUNDED and NON CACFP FUNDED if applicable.**

- d) Purchased Services Costs: *(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. Include CACFP FUNDED and NON CACFP FUNDED if applicable.**

- e) Program Administration: 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.** Program Administration 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.

- f) Depreciation of Food Service Equipment Costs: Enter depreciation of food service equipment costs (if applicable) 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.**

7. Total Costs: (Add lines 6a thru 6f). The system will calculate the total of CACFP and Non-CACFP funded columns.

8. Total Food Income received for the year: Enter the total from Line 5

9. Nonprofit Food Service Program income: (Subtract line 7 from line 8). The system will calculate this total. **This line should equal zero and in some 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. The agency cannot transfer the excess funds to non-program operations or use the excess funds for increases in salaries or fringe benefit costs 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 click submit your information will not be saved and you will need to complete the form again.

SUBMISSION

Scroll to the bottom of 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.