

**Monthly Food Service Cost Reporting Worksheet**

Child Factor 80%  
 Breakfast Factor 20%  
 Lunch Factor + 35%  
 Breakfast/Lunch Factor = 55%

**I. Food Cost**

Requires value of beginning inventories, value of goods received, and value of ending inventories each month for purchased food and government donated food. As of July 2002 separate inventories of purchased food and government donated food are not required. However, values of purchased food and government donated food *received* each month must be kept separate.

$$\begin{matrix} \text{Beginning} & \text{Pu} & \text{r} & \text{ch} & \text{a} & \text{s} & \text{e} & \text{d} & \text{G} & \text{o} & \text{v} & \text{e} & \text{r} & \text{n} & \text{m} & \text{e} & \text{n} & \text{t} & \text{I} & \text{n} & \text{v} & \text{e} & \text{n} & \text{t} & \text{o} & \text{r} & \text{y} & \text{V} & \text{a} & \text{l} & \text{u} & \text{e} \\ \text{Inventory} & \text{R} & + & \text{e} & \text{c} & \text{e} & \text{i} & \text{v} & \text{e} & \text{d} & \text{F} & \text{o} & \text{o} & \text{d} & \text{R} & \text{e} & \text{c} & \text{i} & \text{v} & \text{e} & \text{d} & \text{I} & \text{n} & \text{v} & \text{e} & \text{n} & \text{t} & \text{o} & \text{r} & \text{y} & \text{F} & \text{o} & \text{o} & \text{d} & \text{U} & \text{s} & \text{e} & \text{d} \\ \$ 1,000.00 & + & \$ 850.00 & + & \$ 400.00 & \text{(B)} & - & \$ 1,200.00 & = & \$ 1,050.00 & \text{(A)} \end{matrix}$$

Government Donated Food Received This Month

**\$ 400.00 (B)** [Report this figure on CRRS Site Claim Form, Inventory Cost Report #5]

$$\begin{matrix} \text{Value} & \text{C} & \text{F} & \text{a} & \text{c} & \text{t} & \text{o} & \text{r} & \text{T} & \text{a} & \text{c} & \text{t} & \text{B} & \text{r} & \text{e} & \text{a} & \text{k} & \text{f} & \text{a} & \text{s} & \text{t} & \text{L} & \text{u} & \text{n} & \text{c} & \text{V} & \text{a} & \text{l} & \text{u} & \text{e} \\ \text{Food Used} & \text{C} & \text{F} & \text{a} & \text{c} & \text{t} & \text{o} & \text{r} & \text{F} & \text{o} & \text{o} & \text{d} & \text{C} & \text{o} & \text{s} & \text{t} & \text{P} & \text{u} & \text{r} & \text{c} & \text{h} & \text{a} & \text{s} & \text{e} & \text{d} & \text{I} & \text{n} & \text{v} & \text{e} & \text{n} & \text{t} & \text{o} & \text{r} & \text{y} & \text{F} & \text{o} & \text{o} & \text{d} & \text{U} & \text{s} & \text{e} & \text{d} \\ \$ 1,050.00 & \text{(A)} & \times & 80\% & = & \$ 840.00 & \text{(C)} & \times & 55\% & = & \$ 462.00 \end{matrix}$$

[Report this figure on CRRS Site Claim Form, Inventory Cost Report #2]

$$\begin{matrix} \text{Total Child} & \text{B} & \text{r} & \text{e} & \text{a} & \text{k} & \text{f} & \text{a} & \text{s} & \text{t} & \text{P} & \text{u} & \text{r} & \text{c} & \text{h} & \text{a} & \text{s} & \text{e} & \text{d} \\ \text{Food Cost} & \text{F} & \text{a} & \text{c} & \text{t} & \text{o} & \text{r} & \text{F} & \text{o} & \text{o} & \text{d} & \text{C} & \text{o} & \text{s} & \text{t} & \text{U} & \text{s} & \text{e} & \text{d} \\ \$ 840.00 & \text{(C)} & \times & 20\% & = & \$ 168.00 \end{matrix}$$

**\$ 168.00** [Report this figure on CRRS Site Claim Form, Breakfast Program Data, Purchased Food Used]

**II. Non-Food Supply Cost**

$$\begin{matrix} \text{Value Non-Food} & \text{C} & \text{h} & \text{i} & \text{l} & \text{d} & \text{T} & \text{a} & \text{c} & \text{t} & \text{B} & \text{r} & \text{e} & \text{a} & \text{k} & \text{f} & \text{a} & \text{s} & \text{t} & \text{L} & \text{u} & \text{n} & \text{c} & \text{N} & \text{o} & \text{n} & \text{F} & \text{o} & \text{o} & \text{d} & \text{S} & \text{u} & \text{p} & \text{p} & \text{l} & \text{i} & \text{e} & \text{s} \\ \text{Supplies Used} & \text{C} & \text{h} & \text{i} & \text{l} & \text{d} & \text{S} & \text{u} & \text{p} & \text{p} & \text{l} & \text{i} & \text{e} & \text{s} & \text{U} & \text{s} & \text{e} & \text{d} & \text{C} & \text{o} & \text{s} & \text{t} & \text{P} & \text{u} & \text{r} & \text{c} & \text{h} & \text{a} & \text{s} & \text{e} & \text{d} & \text{I} & \text{n} & \text{v} & \text{e} & \text{n} & \text{t} & \text{o} & \text{r} & \text{y} & \text{F} & \text{o} & \text{o} & \text{d} & \text{U} & \text{s} & \text{e} & \text{d} \\ \$ 100.00 & \times & 80\% & = & \$ 80.00 & \text{(D)} & \times & 55\% & = & \$ 44.00 \end{matrix}$$

[Report this figure on CRRS Site Claim Form, Inventory Cost Report #8]

$$\begin{matrix} \text{Total Child Non-Food} & \text{B} & \text{r} & \text{e} & \text{a} & \text{k} & \text{f} & \text{a} & \text{s} & \text{t} & \text{S} & \text{u} & \text{p} & \text{p} & \text{l} & \text{i} & \text{e} & \text{s} & \text{U} & \text{s} & \text{e} & \text{d} \\ \text{Supply Cost} & \text{C} & \text{h} & \text{i} & \text{l} & \text{d} & \text{S} & \text{u} & \text{p} & \text{p} & \text{l} & \text{i} & \text{e} & \text{s} & \text{U} & \text{s} & \text{e} & \text{d} \\ \$ 80.00 & \text{(D)} & \times & 20\% & = & \$ 16.00 \end{matrix}$$

**\$ 16.00** [Report this figure on CRRS Site Claim Form, Breakfast Program Data, Supplies Used]

Guidance for Residential Child Care Institutions (RCCI)

**III. Labor Cost (Food Service Only)**

Food Service Labor Cost	C Fa	x	80%	=	Total Child Labor Cost	T Labor Cost	=	\$ 560.00 (E)	x	B Fa	x	55%	=	Breakfast/Lunch Labor Cost	B Labor Cost	=	\$ 308.00	[Report this figure on CRRS Site Claim Form, Labor and Other Costs Report #1]
Total Child Labor Cost	Breakfast Labor Cost	Fa	x	20%	=	Total Child Labor Cost	T Labor Cost	=	\$ 112.00	[Report this figure on CRRS Site Claim Form, Breakfast Program Data, Paid Labor]								

**VI. Purchased Services Cost**

Purchased Services Cost	Child Services Cost	F	x	80%	=	Total Child Purchased Services Cost	T Services Cost	=	\$ 60.00 (F)	x	55%	=	Breakfast/Lunch Purchased Services Cost	B Services Cost	=	\$ 33.00	[Report this figure on CRRS Site Claim Form, Labor and Other Costs Report #4]
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Total Child Purchased Services Cost	Breakfast Purchased Services Cost	F	x	20%	=	Total Child Purchased Services Cost	T Services Cost	=	\$ 12.00	[Report this figure on CRRS Site Claim Form, Breakfast Program Data, Purchased Services]
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**V. Fringe Benefits Cost**

Fringe Benefits Cost	Child Fringe Benefits Cost	F	x	80%	=	Total Child Fringe Benefits Cost	T Benefits Cost	=	\$ 160.00 (G)	x	55%	=	Breakfast/Lunch Fringe Benefits Cost	B Benefits Cost	=	\$ 88.00	[Report this figure on CRRS Site Claim Form, Labor and Other Costs Report #2]
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Total Child Fringe Benefit Cost	Breakfast Fringe Benefit Cost	F	x	20%	=	Total Child Fringe Benefit Cost	T Benefits Cost	=	\$ 32.00	[Report this figure on CRRS Site Claim Form, Breakfast Program Data, Fringe Benefits]
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**Inventory Cost Report**

1	Value of Beginning Inventory Purchased Food & Gov't Donated Food	
2	Value of Purchased Food Received This Month	462.00
3	Value of Ending Inventory Purchased Food & Gov't Donated Food	
5	Value of Government Donated Food Received This Month	400.00
7	Value of Beginning Inventory Non-Food Supplies	
8	Value of Non-Food Supplies Received This Month	44.00
9	Value of Ending Inventory Non-Food Supplies	
10	Value of Preparation and Serving Equipment	
11	Value of Food Service Automotive Equipment	

**Labor and Other Costs Report**

1	Food Service Direct Labor Costs	308.00
2	All Fringe Benefits Except Retirement and Worker's Comp	88.00
3	Total Number of Food Service Labor Hours Used This Month	
4	Cost of Purchased Services	33.00
5	Cost of Food Sold to Other Functions	
6	Cost of Labor for Other Functions	
7	Cost of Non-Food Supplies Sold to Other Functions	
8	Food Service Fund Beginning Cash Balance	
9	Other Incomes (Misc. Receipts Not Reported in Cash Receipts)	
10	Receipts from Other Agencies	

Guidance for Residential Child Care Institutions (RCCI)

Breakfast Program Data	
Categories	Breakfast
Purchased Food Used	168.00
Supplies Used	16.00
Purchased Services	12.00
Paid Labor	112.00
Fringe Benefits	32.00
Breakfast Labor Hours	