

INSTRUCTIONS:

1. Annually **ALL** Child and Adult Care Food Program (CACFP) institutions must document they operate their food service program at a **non-profit status**.
 - A. This means the amount of meal reimbursement must be compared to the expenses for providing food service and if reimbursement exceeds CACFP expenses, those excess funds must be retained in the non-profit food service account and used only for the support of CACFP. CACFP institutions may only retain three months of excess CACFP funds. These funds must be used solely for the CACFP food service. See <http://www.fns.usda.gov/sites/default/files/796-2%20Rev%204.pdf> for CACFP allowable expenditures.
 - B. This form is intended as a guideline for documenting non-profit food service status on a monthly basis with a cumulative fiscal year to date (Oct. 1 – Sept. 30) total. You may choose to use this form or a similar form created by your organization.
 - C. Documentation of non-profit food service status is to be maintained with CACFP files and will be examined when a CACFP review is completed.
2. Complete Section I with data for month.
3. Complete Section II with data from the Claim for Reimbursement to project reimbursement.
 - A. Print the Claim Analysis for the Sponsor Claim from WINS
 - B. Enter Voucher amounts below for Meals and Commodities
4. Complete Section III with allowable expenses for providing food service for the month. Calculate 15% cap on Administrative Costs, and the allowable portion of your monthly total for Overhead Costs.
5. Complete Section IV and determine your monthly Profit or Loss Status.
6. Complete Section V to determine cumulative annual Profit or Loss data. Refer to 1-A above if you determine you have a profit.

SECTION I: DATA		ALLOCATING OVERHEAD COSTS				
Month/Year	Institution's Name	Overhead Costs may be allocated to the food program at a rate determined by the amount of CACFP-utilized space compared to the total square feet of your facility/facilities. To determine the amount you may allocate for Overhead Costs in Section III, complete the following calculation and then multiply the resulting percentage rate times your organization's total Overhead Costs for the month:				
		Length x Width of Room = Square Feet				
		CACFP Square Feet	÷	Total Center Square Feet	=	Allowable rate for overhead costs
SECTION II: REIMBURSEMENT		SECTION IV: MONTH'S PROFIT/LOSS STATUS				
A. Meal Reimbursement For Month \$ _____ B. Cash in Lieu of Commodities for Month \$ _____ C. GRAND TOTAL ALL REIMBURSEMENT (Total of Section A and B) Section II-C → \$ _____		GRAND TOTAL ALL REIMBURSEMENT (From Section II-C) → \$ _____ ANY OTHER FOOD SERVICE REVENUE RECEIVED → + TOTAL FOOD SERVICE REVENUE → = \$ _____ TOTAL EXPENSES (From Section III) → - \$ _____ MONTHLY TOTAL [Check (✓) one] <input type="checkbox"/> Profit (+) = \$ _____ <input type="checkbox"/> Loss (-) = \$ _____				
SECTION III: EXPENSE SUMMARY FOR MONTH		SECTION V: ANNUAL PROFIT/LOSS STATUS				
Administrative Cost Administrative Labor \$ _____ Monitoring/Training \$ _____ Administrative Supplies \$ _____ Administrative Other \$ _____ Total Administrative Costs \$ _____ Food Service Labor \$ _____ Purchased Vended Meals \$ _____ Food Cost \$ _____ Allowable Nonfood Costs \$ _____ Overhead Costs \$ _____ Other Costs (specify) \$ _____ TOTAL EXPENSES → \$ _____		CURRENT MONTH (From Section IV) [Check (✓) one] <input type="checkbox"/> Profit (+) <input type="checkbox"/> Loss (-) → \$ _____ PREVIOUS MONTH'S YEAR TO DATE TOTAL (From Section V Previous Month) [Check (✓) one] <input type="checkbox"/> Profit (+) <input type="checkbox"/> Loss (-) → + \$ _____ YEAR TO DATE TOTAL [Check (✓) one] <input type="checkbox"/> Profit (+) <input type="checkbox"/> Loss (-) → = \$ _____				
15% CAP ON ADMINISTRATIVE COSTS Regulations allow institutions to spend up to 15% of their annual reimbursement on Administrative Costs. Total Meal Reimbursement (From Section II-A) \$ _____ X .15 (15%) = → \$ _____						
Compare this amount to the Total Administrative Costs above. (From Section III) <input type="checkbox"/> Administrative Costs are less than 15% cap—No Action Needed. <input type="checkbox"/> Administrative Costs exceed 15% cap—Monitor monthly to ensure no more than 15% of reimbursement is spent on Administrative Costs annually.						