

ILLINOIS STATE BOARD OF EDUCATION

Nutrition and Wellness Programs Division

100 North First Street, W-270

Springfield, Illinois 62777-0001

**Child and Adult Care Food Program
MONTHLY PROFIT (OR LOSS) SUMMARY**

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	
_____ Month/Year	_____ Institution's Name
SECTION II: REIMBURSEMENT	
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 → \$ _____	
SECTION III: EXPENSE SUMMARY FOR MONTH	
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 → \$ _____	
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.	

ALLOCATING OVERHEAD COSTS													
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													
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; padding: 2px;">CACFP Square Feet</td> <td style="width: 5%; text-align: center; padding: 2px;">÷</td> <td style="width: 40%; padding: 2px;">Total Center Square Feet</td> <td style="width: 5%; text-align: center; padding: 2px;">=</td> <td style="width: 10%; padding: 2px;">Allowable rate for overhead costs</td> </tr> <tr> <td style="height: 20px;"> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </table>	CACFP Square Feet	÷	Total Center Square Feet	=	Allowable rate for overhead costs								
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SECTION IV: MONTH'S PROFIT/LOSS STATUS													
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 V: ANNUAL PROFIT/LOSS STATUS													
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 (-)													
→ = \$ _____													