

Revenue from Nonprogram Foods

This section looks at the revenues collected NOT associated with reimbursable meals. From our USDA guidance the ISBE “must assess whether the SFA took steps to ensure the *revenues from the sale of Nonprogram foods* generate at least the same proportion of SFA revenues as *expenses from the purchase of Nonprogram foods* contribute to the SFAs food costs ([7 CFR 210.14 \(f\)](#)).”

If you have any questions regarding revenue from nonprogram foods, please contact our staff via email (cnp@isbe.net) or phone (217-782.2491).

Foods Considered Nonprogram Foods

- A La Carte
- Adult Meals
- Vending Machine Revenue
- Fundraisers
- School Organizations
- School Stores
- Catered/Vended Meals to Outside Organizations

Tools Used to Determine Compliance

- a. [USDA Revenue from Nonprogram Foods Calculator](#)
- b. [ISBE Five Day Tool](#) (Best practice to determine average cost to produce food)
- c. Locally Generated Spreadsheets

Locally generated spreadsheets tend to be the most popular way to determine compliance. Nonprogram Foods Calculator requires all revenues and expenses of the program, broken down between program and Nonprogram. This information is accessible through the locally generated spreadsheets or reports run through point-of-sale systems (Skyward, Lumen, Teacher Ease, etc...).

Adult Meal Pricing

The overall cost of meals must include the value of any USDA Foods (Entitlement and Bonus) per FNS Instruction [782-5 Rev. 1](#). The pricing of adult meals must be over the highest price charged to students per SFA or over that of reimbursement in a CEP program.

- For FY24, meals served to adults must be charged at a minimum of \$0.50 over the highest lunch price/reimbursement served in the district.

The \$0.50 is based on the Planned Assistance Level (Entitlement and Bonus) given as part of reimbursement with the commodities section (\$0.43 for 2022-23), combined with the \$0.08 received for menu certification for a rounded down requirement.

Programs with Pricing Example

- If your SFA is a K-12 and you have three price levels based on K-5, 6-8, and 9-12 for example at \$3.85, \$3.90, and \$4.00 respectively, the adult meal price should be no less than \$4.50 at ALL LEVELS

Community Eligibility Provisions Program Example

- If you are a CEP SFA and you received \$3.85 per meal, your adult meals should be no less than \$4.35
 - If the adult meal prices are set before the reimbursement rates are available, the \$0.50 requirement over the previous year reimbursement will suffice

SFAs with Food Service Management Contract

Outside of the adult meal compliance, SFAs under FSMC, compliance is determined based on the A La Carte Equivalency Rates and Factors. To determine compliance in this area, we expect the rate paid for a la carte equivalency to be less than the A La Carte Equivalency factor.

- SY2024-2025 Contract - \$4.755
- They can also be found under *Reimbursement Rates and School Nutrition Programs FY:* <https://www.isbe.net/Pages/Seamless-Summer-Option-Eligibility-Information.aspx>

Catering to Other Entities (Outside organizations, school to school agreements, school programs)

Many SFAs purchase foods through the same kitchen accounts as they would for the reimbursable meals, this can be sporting events, school activities, board meetings, and/or be entered into a school-to-school agreement.

A school-to-school agreement is where you home school supplies the lunches for another SFA, childcare center, special education coop, etc. The revenue received must be enough to cover cost and recovered through invoices and receipts.

When reviewing the General Ledger for Food Service, acknowledgement of purchase for these events must be reconciled with repayment.

Possible Citations under Revenue from Nonprogram Foods

- “Failure to determine compliance via applicable tools”
- “Not charging enough for adult meals”
- “Purchases made for other events or organizations not reimbursed to the NSLP”

Additional Resources

[ISBE SNP Resource Management](#)

[Reimbursement Rates for Nutrition Program](#)

[ISBE Nonprogram Foods Training Webinar/Video](#)

