

CHILD NUTRITION NON-PROGRAM FOODS DEFINITIONS

- **Cost of Reimbursable Meal Food** is the amount paid for food purchased as a part of a reimbursable meal.
- **Cost of Non-Program Food** is the amount paid for food sold in a participating school other than a reimbursable meal and is purchased using funds from the non-profit school account. This is a broad definition and includes beverages, a la carte foods, adult meals (breakfast, lunch), and any extra reimbursable foods that are sold, such as an extra slice of pizza or carton of milk.
- **Total Food Cost** includes the cost of all food for reimbursable meals and non-program foods purchased with the non-profit school foodservice account. It is only the cost of the food. If an item is prepared from a recipe, only the price of the ingredients is used to calculate food costs. Labor is not included. **Source of this information is the accounts payable report from the General Ledger.**
- **Total Non-Program Food Revenue** refers to all funds accumulated to the school foodservice account associated with the sale of non-program foods.
This includes, but not limited to:
 - Student a la carte sales
 - Payments for items purchased for fundraisers and vending machines
 - Income from catering
 - Income from adult meals (breakfast, lunch)**An “items sales report” generated from an electronic Point of Sales system or a manual end of day report of sales would provide this information.**
- **Total Revenue** refers to all funds that accrue to the non-profit school foodservice account.
This includes, but is not limited to:
 - Federal reimbursement for school meals (breakfast, lunch, snack)
 - State or local funds, such as per meal subsidies and state revenue matching funds
 - Student payments for reimbursable meals and a la carte sales
 - Payments for items purchased for fundraisers and vending machines
 - Income from catering
 - Income from adult (staff, guest) meals (breakfast, lunch)