

Food Cost Calculator

Program and Nonprogram Food Cost Calculator

This worksheet provides instruction on two methods for calculating Program and Nonprogram Food Costs. Select the method that best fits your record keeping and financial system.

1) Determine Program Food Costs and subtract from Total Food Costs to arrive at the Nonprogram Food Costs

2) Determine Nonprogram Food Costs and subtract from Total Food Costs to arrive at Program Food Costs

Total Food Costs refers to the total amount paid for all food and beverages for both reimbursable student meals (breakfast/lunch/snack*) and nonprogram food purchased with the school food service account

Include snacks served in both the Afterschool Care Snack Program and the Fresh Fruit and Vegetable Program

Total Program Food Costs refers to the total amount paid for all food and beverages for reimbursable student meals. Includes breakfast, lunch, and snacks.

Include snacks served in both the Afterschool Care Snack Program and the Fresh Fruit and Vegetable Program

Total Nonprogram Food Costs refers to the amount paid for all food sold in a school (other than a reimbursable meal) that is purchased using the school food service account. This includes the amount paid for food for adult meals, catering, special events, a la carte, vending machines and school stores.

Do not include food for vending machines and school stores if food was purchased using another fund account.

METHOD 1

Step 1. Calculate Program Food Cost
When determining Program Food Costs, multiply the Average Food Cost Per Meal by Total Reimbursable Meals Served for each program.

Average Food Cost per Breakfast

\$7.00

Total Reimbursable Breakfasts Served

\$3.50

Average Food Cost per Lunch

\$8.00

Total Reimbursable Lunch Served

\$4.00

Average Food Cost per Snack

\$5.00

Total Reimbursable Snacks Served

\$2.50

Total Reimbursable Breakfasts

24.50

Total Reimbursable Lunch

32.00

Total Reimbursable Snacks

12.50

Total Calculated Program Food Costs

69.00

Step 2. Calculate Nonprogram Food Cost

To determine Nonprogram Food Cost, subtract the Calculated Program Food Cost from Total Food Cost. Enter both the Program Food Cost and Nonprogram Food Cost directly on the Certified Annual Report or on the Financial Report on IowaCNP.

Total Food Cost

\$75.00

Nonprogram Food Cost

6.00

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METHOD 2

Step 1. Calculate Nonprogram Food Cost

When determining Nonprogram Food Costs, multiply the Average Food Cost Per Meal by Total Adult Meals Served for each program.

Also determine the Cost of Ala Carte Food/Beverages and all other Nonprogram Food Costs (catering/vended meals).

Average Food Cost per Breakfast
\$7.00

Total Adult Breakfasts Served
\$24.00

Average Food Cost per Lunch
\$8.00

Total Adult Lunches Served
\$24.00

Average Food Cost per Snack

\$5.00

Total Adult Snack

\$24.00

Cost of Ala Carte Food and Beverages*

\$4.00

* include vending machines and school stores if food is purchased using the school food service account

Total Adult Breakfasts

168.00

Total Adult Lunches

192.00

Total Adult Snack

120.00

Total Calculated Nonprogram Food Costs
484.00

Step 2. Calculate Program Food Cost

To determine Program Food Costs, subtract the Calculated Nonprogram Food Cost from Total Food Cost. Enter both the Program Food Cost and Nonprogram Food Cost directly on the Certified Annual Report or the Financial Report on IowaCNP.

Total Food Cost

\$1,800.00

Program Food Cost

1316.00