

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 FNS Instruction 796-2 Revision 3 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 year to date (YTD) 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 Child Nutrition—ACES
 - 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.
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 | Section IV: MONTH'S PROFIT/LOSS STATUS |
|--|--|
| Month/Year _____ Institution's Name _____ | |
| Section II: REIMBURSEMENT | |
| A. Meal Reimbursement For Month \$ _____ | GRAND TOTAL ALL REIMBURSEMENT → \$ _____ 0 <small>(From Section II-C)</small> |
| B. Cash In Lieu Of Commodities For Month \$ _____ | ANY OTHER FOOD SERVICE REVENUE RECEIVED → + \$ _____ |
| C. GRAND TOTAL ALL REIMBURSEMENT <small>(Total of Section A and B) Section II-C</small> → \$ _____ 0 | TOTAL FOOD SERVICE REVENUE → = \$ _____ 0 |
| Section III: EXPENSE SUMMARY FOR MONTH | |
| Administrative Cost Administrative Labor \$ _____ Monitoring/Training \$ _____ Administrative Supplies \$ _____ Administrative Other \$ _____ Total Administrative Costs \$ _____ 0 | TOTAL EXPENSES (From Section III) → - \$ _____ 0 |
| Food Service Labor \$ _____ | MONTHLY TOTAL [Check (✓) one] <input type="checkbox"/> Profit (+) = \$ _____ 0 <input type="checkbox"/> Loss (-) |
| Purchased Vended Meals \$ _____ | Section V: ANNUAL PROFIT/LOSS STATUS |
| Food Cost \$ _____ | CURRENT MONTH TOTAL (From Section IV) <small>[Check (✓) one]</small> <input type="checkbox"/> Profit (+) <input type="checkbox"/> Loss (-) → \$ _____ 0 |
| Allowable Nonfood Costs \$ _____ | PREVIOUS MONTH'S YEAR TO DATE TOTAL <small>(From Section V Previous Month)</small> <small>[Check (✓) one]</small> <input type="checkbox"/> Profit (+) <input type="checkbox"/> Loss (-) → + \$ _____ |
| Overhead Costs \$ _____ | YEAR TO DATE TOTAL <small>[Check (✓) one]</small> <input type="checkbox"/> Profit (+) <input type="checkbox"/> Loss (-) → = \$ _____ 0 |
| Other Costs (specify) _____ \$ _____ | |
| 15% CAP ON ADMINISTRATIVE COSTS | |
| Regulations allow institutions to spend up to 15% of their annual reimbursement on Administrative Costs. Enter Total Meal Reimbursement (From Section II-A) \$ _____ × .15 (15%) = → \$ _____ 0 | |
| Compare this amount to the Total Administrative Costs above. <small>(From Section III)</small> <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. | |