

# Ohio Child and Adult Care Food Program ANNUAL INVENTORY REQUIREMENTS

CACFP sponsors, who prepare any meals or snacks, are required to only record an **ANNUAL INVENTORY** and determine its monetary value. Sponsors that vend all meals and snacks are not required to keep inventory records.

An annual inventory is an itemized listing of unopened food and non-food supplies that are on hand at the end of the fiscal year (September 30). Inventory represents money in the form of previously purchased food and non-food supplies. The dollar value of inventoried items must be included in the determination of the food and non-food costs incurred at the end (September 30) and beginning (October 1) of the fiscal year. When annual inventory procedures are followed, the actual cost of food and non-food supplies used in the fiscal year can be determined.

**ANNUAL INVENTORY:** To complete annual inventory requirements, an actual count of food and non-food items left on hand is only taken at the end of each fiscal year, September 30. Attached are the required annual inventory and monthly food/non-food cost worksheets. Please copy these forms as needed. The following chart summarizes annual inventory procedures.

<u>CLAIM MONTH</u>	<u>INVENTORY</u>	<u>CALCULATION</u>
September	Record ending fiscal year food and non-food inventory on September 30	DEDUCT inventory values from September food and non-food purchases and document using the <u>Ending Fiscal Year Food/Non-Food Costs Worksheet</u> . Report total September costs online on the Sponsor Claim Form
October	Ending food and non-food inventory values for September automatically become the beginning inventory values for new fiscal year starting October	ADD September ending inventory values to October food and non-food purchases and document using the <u>Beginning Fiscal Year Food/Non-Food Costs Worksheet</u> . Report total October costs online on the Sponsor Claim Form

# OHIO CACFP – FOOD INVENTORY RECORD – FORM 1

<b>For required ANNUAL inventory:</b> Record inventory September 30 <sup>th</sup> each year using this form.			<b>Date Inventory Recorded:</b>	
<b>For MONTHLY Inventory,</b> use this form to record inventory each month.			Month _____ /Day _____ /Year _____	
(A) ITEM	(B) SIZE AND DESCRIPTION (can, bag, case, lb.)	(C) NO. ON HAND	X (D) UNIT COST	= (E) TOTAL COST
Example: Grn Beans	Kroger – 1lb. can, French Style	6	.89	\$5.34
	Del Monte – 1 lb. can, cut green	9	.83	\$7.47
		<b>TOTAL FOOD (F-1) = \$</b>		

## OHIO CACFP – NON-FOOD INVENTORY RECORD – FORM 2

<b>For required ANNUAL inventory:</b> Record inventory September 30 <sup>th</sup> each year using this form.			<b>Date Inventory Recorded:</b> Month _____ /Day _____ /Year _____	
<b>For MONTHLY Inventory,</b> use this form to record inventory each month.				
(A) ITEM	(B) SIZE AND DESCRIPTION (can, bag, case, lb.)	(C) NO. ON HAND	X (D) UNIT COST	= (E) TOTAL COST
Example: Paper Cups	Solo – sleeve(30ct) 8 oz	6	1.79	\$10.74
		TOTAL FOOD (F-2) = \$		

## Ending Fiscal Year Food/Non-Food Cost Worksheet

**ANNUAL Inventory:** Use this form to record September food and non-food purchases minus September ending inventory.  
**MONTHLY Inventory:** Do not use this form.

OHIO CACFP	FOOD/NON-FOOD COSTS FOR MONTH: <b>SEPTEMBER</b> YR: _____			Number gallons of milk purchased on receipt
Date	List Purchases	FOOD RECEIPT TOTALS	NON-FOOD RECEIPT TOTALS	
9-30-09	EXAMPLE – KROGERS	\$205.95	\$69.75	5
		+ \$	+ \$	
		+ \$	+ \$	
		+ \$	+ \$	
		+ \$	+ \$	
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TOTAL SEPTEMBER MONTHLY RECEIPTS		= \$*	= \$**	TOTAL GALLONS
MINUS ENDING INVENTORY TOTALS RECORDED ON SEPTEMBER 30		- \$(F-1)	- \$(F-2)	
<b>ACTUAL COST CLAIMED FOR SEPTEMBER</b>		<b>= \$*</b>	<b>= \$**</b>	

\* Report total on the September online sponsor claim, in Monthly Cost column, line item: food costs.  
 \*\* Report total on the September online sponsor claim, in Monthly Cost column, line item: non-food.

## Beginning Fiscal Year Food/Non-Food Cost Worksheet

**For ANNUAL Inventory:** Complete this form at the end of October. Add September ending food and non-food inventory values to October purchases. Report total food and non-food costs online in monthly cost column.

**MONTHLY Inventory:** Do not use this form.

OHIO CACFP	FOOD/NON FOOD COSTS FOR  MONTH: <b>OCTOBER</b> YR: _____	BEGINNING INVENTORY List Total FOOD inventory (F-1) from September 30  \$ _____	BEGINNING INVENTORY List Total NON-FOOD inventory (F-2) from September 30  \$ _____	Number gallons of milk purchased on receipt
Date	List Purchases	+ FOOD RECEIPT TOTALS	+ NON-FOOD RECEIPT TOTALS	
9-30-09	EXAMPLE – KROGERS	\$205.95	\$69.75	5
		+ \$	+ \$	
		+ \$	+ \$	
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<b>BEGINNING INVENTORY VALUES LISTED AT TOP PLUS ALL MONTHLY RECEIPTS EQUAL ACTUAL COST FOR OCTOBER</b>		<b>= \$*</b>	<b>= \$**</b>	Total Gallons

\* Report total on the October online sponsor claim, in Monthly Cost column, line item: food costs.

\*\* Report total on the October online sponsor claim, in Monthly Cost column, line item: non-food.