

**Non-Program Foods ▪ Food Cost and Selling Price**

<b>SFA Name</b>	<b>Date Completed:</b>
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“Non-program foods” are defined as non-reimbursable foods and beverages (also known as “à la carte”) that are purchased and then sold by the SFA’s food service department. SFA’s must demonstrate that the selling price for “non-program” foods is set high enough to fully cover the cost of the food item. This ensures that reimbursement intended to support the production of reimbursable school meals does not subsidize the sale of à la carte items.

Complete the three sections using invoice pricing from 5 consecutive days, to evaluate and document that à la carte pricing is set at a level which fully covers the base food cost. Copies of invoices must be available the day of your Administrative Review.

Cost per serving of commodity foods can be found on the “End Product” sheets, on the DHHS Food Distribution website. Open the pdf document for the product type. The cost per serving will be shown as “FFS/serv.”

[http://dhhs.ne.gov/children\\_family\\_services/Pages/StateProcOfDonatedFoods.aspx](http://dhhs.ne.gov/children_family_services/Pages/StateProcOfDonatedFoods.aspx)

Completed by:			Invoice date(s):				
Item	Brand	Purchase Unit (PU)	Purchase Price	Serving Size	Servings Per PU	Cost Per Serving	Selling Price
<b>MILK</b>							
<i>Chocolate Skim</i>	<i>Moo Moo</i>	<i>na</i>	<i>na</i>	<i>1 - 8 oz.</i>	<i>na</i>	<i>0.24</i>	<i>0.35</i>
<b>Milk Totals</b>							
<b>ENTRÉE</b>							
<i>Chicken Nuggets</i>	<i>Flavorbest</i>	<i>300 ct case</i>	<i>\$89.00</i>	<i>3 pieces</i>	<i>100</i>	<i>0.89</i>	<i>\$1.50</i>
<b>Entrée Totals</b>							

**OTHER A LA CARTE & SMART SNACKS**

Item	Brand	Purchase Unit (PU)	Purchase Price	Serving Size	Servings Per PU	Cost Per Serving	Selling Price
<i>Crispy Brown Rice Bar</i>	<i>Munchy</i>	<i>200 ct box</i>	<i>\$86.00</i>	<i>1</i>	<i>200</i>	<i>0.43</i>	<i>0.50</i>
<b>Other A La Carte &amp; Smart Snack Totals</b>							

**Calculate the percent of non-program revenue by dividing the Total Cost Per Serving by the Total Selling Price**

	Total Cost per Serving	Total Selling Price
Milk Total		
Entrée Total		
Other A LaCarte & Smart Snacks Total		
<b>Grand Total</b>		

Grand Total of Cost per Serving	Grand Total of Selling Price	% of Non-Program Food Cost
÷		=
		= _____ Profit