



State of New Jersey

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To: School Business Administrators, Charter School Leads; Non Public School Administrators; Food Service Directors of Schools Participating in the School Nutrition Programs

From: Cindy Pampinella, Supervising Auditor *Cindy Pampinella*

Date: January 6, 2016

Subject: Clarification of USDA Memo SP 20-2016

The New Jersey Department of Agriculture has established the reference period for the Non-Program Food Revenue (NPFR) Tool as the SFA's fiscal year. Although the USDA memo SP20-2016 permits the omission of revenues and costs associated with catering, vended meals and purchasing for other entities in the NPFR Tool, NJDA requires the inclusion of ALL non-program food costs and revenues in the NPFR Tool, including those food costs and revenues from catering, vended meals and purchasing for other entities.

Total program food revenues are revenues from the sale of reimbursable meals only. Total non-program food revenues include revenues from the sale of ALL OTHER foods. Similarly, total program food costs are the food costs attributable to reimbursable meals. Total non-program food costs are the food costs attributable to the sale of ALL OTHER foods.

The NPFR Tool can be found in SNEARS under the RESOURCES tab, Resource Management category. Below are links to the recorded version of the NPFR Tool Webinar and the sample compliant B-5, respectively.

<https://attendee.gotowebinar.com/recording/4403107930505470722>

<http://education.state.nj.us/broadcasts/2015/MAY/26/13671/B-5.xls>