OSPI School Meal Programs Reference Sheet

1800 Report

The Office of Superintendent of Public Instruction (OSPI) annually compiles data on aspects of food service operations and the accounting of federal funds. The 1800 Report is a compilation of reports and statistics for public school districts. These reports are available to assist school districts in evaluating the performance of their food service operations. The 1800 Report includes:

- 1800 A- Revenues and Expenditures (in whole dollars)
- 1800 B- Expenditures as a Percent of Revenue

*Note: The reports include tribal compact and charter schools.

Meal Codes

Each report includes meal codes to define which child nutrition programs are offered and if the meal services are provided by a food service management company. The codes are as follows:

- CACFP – Child and Adult Care Program
- SBP – Breakfast program
- NSLP – Lunch program
- SFSP – Summer Food Service Program
- SMP – Milk program only in at least one school or grade level
- SSO – Seamless Summer Option
- FSMC – Food service programs operated by a food service management company

Report 1800 A – Revenues and Expenditures (in Whole Dollars)

- Report 1800 A provides revenue and expenditure data.
- Total Revenues are obtained from Report F-196.
- Expenditures include both direct and indirect costs.
    - Direct Costs: Costs that are specifically incurred for a program and can be readily identified.
        - Food.
        - Labor: Employees who prepare and serve meals to students.
        - Supplies: Materials acquired, consumed, or expended for the food service program including plates, trays, utensils, office supplies, etc.
        - Other: Items not allocated to the other expenditure categories.
    - Indirect Costs: Costs that are incurred for the benefit of multiple programs and cannot be identified readily and specifically (sometimes referred to as “overhead”).

- Calculated by multiplying each school districts' *unrestricted indirect cost rate* by the school districts' food service program direct expenditures less capital outlay and food costs.
- *Unrestricted indirect cost rate*: Obtained from the second preceding year F-196 Report.
- The indirect cost rate is the maximum that can be charged but may not reflect the actual amount charged to the Food Service Program as not all districts charge indirect costs to the Food Service Program.

- Capital Outlay: Equipment purchases made by the Food Service Program.
- Total Expenditures: Total of all direct and indirect costs.
- Districts with Food Service Management Company (FSMC) contracts:
  - FSMC costs are allocated across all expenditure categories using data from Form 1505.

Report 1800 B – Expenditures as a Percent of Revenue

- Report 1800 B provides the percentage of food and labor expenditures to the total food service revenues
- Industry standard recommends food and labor expenditures should be no more than 80 to 85% of total revenues.

Data for the 1800 Report is gathered from:

- ✓ Financial data: From school districts' annual financial report, F196
  - Food Services (Program 98)
  - Unrestricted Indirect Cost Rates
- ✓ Meal Data: From the Washington Integrated Nutrition System (WINS)
  - Total Meals Served
  - October Building Data
- ✓ Form 1505: Districts with Food Service Management Companies or inter-district agreements

Report F-196 Data

- Revenue Sources (as defined in the Accounting Manual for School Districts)

Revenue Source	Acct. #
Sale of Meals	2298
OSPI State Support – School Food Services	4198
State Support (Other State Agency)	**4398**
Federal Reimbursements through OSPI	6198
Federal Reimbursements (direct from federal agency)	**6298**
Federal Reimbursements (through non-OSPI agency)	**6398**
USDA Foods (commodities)	6998
Other School Districts	7198
Other (catering, other child nutrition programs, etc.)	8198

- Direct Expenditures:

Direct Expenditure	Activity
Pupil Management	25
Pupil Safety	35
Supervision	41
Food	42
Operations	44
Transfer expenditures (such as other Child Nutrition Programs)	49

Resources

- Accounting Manual
- Child Nutrition Program Reports

Acronym Reference

- CACFP – Child and Adult Care Program
- CFR – Code of Federal Regulations
- CNS – Child Nutrition Services
- FSMC – Food Service Management Company
- NSLP – National School Lunch Program
- OSPI – Office of Superintendent of Public Instruction
- SBP – School Breakfast Program
- SFSP – Summer Food Service Program
- SMP – Special Milk Program
- SSO – Seamless Summer Option
- USDA – United States Department of Agriculture
- WINS – Washington Integrated Nutrition System