

## ALLOWABLE SUMMER FOOD SERVICE PROGRAM EXPENSES AND REQUIRED DOCUMENTATION

OPERATING EXPENSES		ADMINISTRATIVE EXPENSES	
Expense	Documentation	Expense	Documentation
<b>Food:</b> - Purchases - Costs associated with getting food - Storing charges	<b>Food:</b> - Invoices - Grocery tapes - Delivery receipts - Canceled checks - Receiving reports - Refunds and discounts - Starting and ending inventories	<b>Office Costs:</b> - Telephone - Postage - Printing - Rent (if special Summer Office needed and special space is rented) - Utilities used for administrative staff	<b>Office Costs:</b> - Bills - Receipts - Canceled checks - Documented method of proration if cost needs to be shared with other programs - Rental agreement
<b>Labor:</b> - Preparing menus - Purchasing/ordering food - Delivering food - Completing the meal production records - Taking the meal count during the meal service - Supervising/assisting children during the meal service - Clean up after the meal service - Supervising food service operations at the site or kitchen level, including the direct supervision of food service staff - Processing, transporting, storing and handling food and supplies and transporting equipment, food and supplies	<b>Labor:</b> - Time and attendance documents - Payroll records including benefits	<b>Labor:</b> - Completing the sponsor application - Attending sponsor training - Conducting your own training for site and sponsor personnel - Conducting pre-operational and first week visits - Conducting site reviews - Reviewing family size and income forms or school applications (enrolled sites and camps) - Consolidating meal counts - Paying food program bills - Payroll activity of summer food staff - Clerical activity - Completing claims for reimbursement - Your time working with USDA when a review is conducted and time spent responding to the review	<b>Labor:</b> - Time sheets showing name, activity and amount of time spent
<b>Other Costs:</b> - Non-food items (napkins, kitchen cleaning supplies, etc.) - Utilities for food service - Rental of facilities, equipment, vehicles - Transporting children (rural sites only) - Transporting food - Repairs of equipment	<b>Other Costs:</b> - Invoices - Grocery tapes - Delivery receipts - Canceled checks - Documented method of proration if cost needs to be shared with other programs - Mileage records - Gas receipts - Basis for mileage charges	<b>Transportation Costs:</b> - Travel to training - Monitoring sites	<b>Transportation Costs:</b> - Mileage records - Gas receipts - Basis for mileage charges