

Summer Food Service Program

Outline of Acceptable Operating Costs

OPERATING COSTS	
ALLOWABLE	DOCUMENTATION REQUIRED
LABOR	
<ul style="list-style-type: none"> * Preparing menus * Purchasing/ordering food * Preparing meals * Delivering meals to the site * Completing the meal production records * Taking the meal count during the meal service * Serving meals * Supervising/assisting children during the meal service * Supervising food service operations at the site or kitchen level, including the direct supervision of food service staff * Clean-up (kitchen, dining room, trash removal) * Processing, transporting, storing, and handling food and supplies; and transporting equipment 	<ul style="list-style-type: none"> * Time Sheets—showing name of person, activity and amount of time spent * Payroll records * Benefits * Cancelled checks
FOOD COSTS	
<ul style="list-style-type: none"> * Purchases * Costs associated with getting food * Storing charges * Processing, transporting, storing, and handling donated food (including USDA commodities) 	<ul style="list-style-type: none"> * Itemized grocery tapes * Purchasing invoices * Receiving reports * Refunds/discounts * Cancelled checks * Inventory records * Delivery receipts
OTHER COSTS	
<ul style="list-style-type: none"> * Nonfood items (napkins, cleaning items) * Utilities for food service * Transportation of children (rural sites only) * Transporting food—mileage allowance * Repairs of kitchen equipment * Rental (vehicles, equipment, facilities) 	<ul style="list-style-type: none"> * Itemized grocery tapes * Purchasing invoices * Proration of costs (document method used to prorate if costs needs to be shared with other programs) * Mileage records * Cancelled checks * Inventory records * Delivery receipts * Gas receipts * Basis for mileage charges