# ADULT CARE FOOD PROGRAM
## MONTHLY EXPENDITURES WORKSHEET

<table>
<thead>
<tr>
<th>Day of Month</th>
<th>Invoice Receipt #</th>
<th>Name of Payee (Vendor, Store or Person)</th>
<th>Food Costs</th>
<th>Non-Food Supplies Costs</th>
<th>Food Service Labor Costs</th>
<th>Total Operating Costs</th>
<th>Admin. Labor Costs</th>
<th>Indirect Admin. Costs</th>
<th>Total Admin. Costs</th>
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* TOTAL is entered on the Monthly Reimbursement Claim, Operating Expenditures’ line.

** TOTAL is entered on the Monthly Reimbursement Claim, Administrative Expenditures’ line.

Reviewed 07/2017
A provider must maintain receipts for operational or administrative costs to support the claim. The Monthly Expenditures Worksheet is for providers to maintain their program costs records.

**Operating Expenditures:** List the date, invoice/receipt # (if available), Payee, and the cost for each cost type.

- **Food Costs** (must be creditable foods)
  - Approved menu items receipts or catering invoice
  - Includes food items required to prepare a recipe.

- **Non-food Supplies Costs**
  - Items necessary to provide/serve the creditable meals.
  - Example: napkins, plates, cups, eating utensils, cleaning supplies, etc.

- **Food Service Labor Costs**
  - May be claimed if noted on ACFP application and approved by State Agency.
  - Costs associated with the salary for food service staff that prepare, serve and/or clean up after program meals.

**Administrative Expenditures:**

- **Administrative Labor Costs**
  - May be claimed if noted on ACFP application and approved by State Agency.
  - May include all or part of the salary of the individual(s) who are responsible for maintaining daily/monthly ACFP support documents and records.

- **Indirect Administrative Costs**
  - Expenses shared by food service operation and pro-rated with other programs within the organization. (rent, utilities, electricity, gas, sewer, water, trash).

The **Total Operating Costs and Total Administrative Costs** for each are entered on the provider’s Monthly Reimbursement Claim.

**ALL EXPENDITURES MUST:**

- Be claimed for the calendar month incurred.
- Be supported by receipts/records which are maintained with the provider’s ACFP monthly files.