

Examples of Administrative and Operational Costs For Monthly Claims

Itemized Costs	Administrative – Overseeing Compliance (planning, organizing and managing CACFP)	Operational – Direct Meal Service (preparation and service of meals to participants)
Labor	Owner, Director, Monitor	Teachers, Cook
Benefits	Owner, Director, Monitor	Teachers, Cook
Food	N/A	Net food used/delivered
Supplies/Equipment	N/A	Bleach, paper plates/cups, cooking pans, etc.
Rent/Mortgage	Office area	Kitchen, service areas
Contracted Services	Storage facility, computer maintenance	Pest control, refrigerator repair
Communications and Utilities	Phone, internet	Electricity, water
Other Costs*	Computer, copy machine, CACFP office supplies (paper, pens, printer ink), etc.....	Stove, refrigerator, grocery shopping

*If you charge for any of these items, you may only charge the CACFP portion of that item (use your approved percentage determined on your Application and Management Plan). You will be required to submit price quotes for large items, such as computers, copy machines, stoves, refrigerator, etc...If you charge gas for grocery shopping, you must keep a mileage log and may only use the current state per diem rate. Go to <http://www.gao.state.az.us/travel> to determine the current state per diem rate.