



Expenditure Sources Worksheet Exercise

Answer Sheet

1. This item includes both purchased food and the value of USDA Commodities and uses approximately 40% of the school district's food service program revenue. **Answer: Food costs**
2. This item includes salaries, wages, and fringe benefits for administering and operating the school district's food service program. **Answer: Labor costs**
3. These items are used at the school site only for production and service of food and include disposable gloves, napkins, and pan liners. **Answer: Food production supplies**
4. These items are used in administering and operating the school nutrition program and include cleaning, janitorial, and office supplies. **Answer: General operating supplies**
5. These items are used in the process of preparing, serving, and storing food and include examples of utility carts, cutting knives, bun pans, and food storage containers. **Answer: Small equipment/kitchen supplies**
6. This item refers to expenditure for equipment or furniture over a specified dollar amount, as defined by the state, with a life expectancy greater than one year. **Answer: Large or major equipment**
7. Costs associated with this category fall outside of the school food service personnel and may include food service management fees, maintenance contracts, and advertisements. **Answer: Purchased services/contracts**

Expenditure Sources Worksheet Exercise

Answer Sheet (continued)

8. Items such as training, in-district travel, marketing, professional dues, and transportation (fuel and oil directly used by vehicles owned or leased by the school nutrition program) fall into this category. **Answer: Miscellaneous costs**

9. This is the share of general school district overhead attributable to the food service program, including food service activities and support services provided by other district departments. An example of this cost to a school nutrition program is electricity. **Answer: Indirect costs**

10. This action takes place when dollars are moved from one program to other school district accounts. **Answer: Funds transfer**