WORKSHEET FOR COST OF FOOD USED

1. Site ________________________________________________________________

2. Month/year _________________________________________________________

3. Cost of food used:
   A. Beginning inventory $__________________________
   B. Inventory adjustment (+ or -) __________________________
   C. Purchases (including milk) __________________________
   D. Total food available __________________________
   E. Less ending inventory __________________________
   F. Total cost of food used __________________________

Instructions

1. Enter name of site.

2. Enter month and year.

3. A. Enter dollar value of beginning inventory.

   B. Enter amount of adjustment (plus or minus) for any transfer, spoilage, pilferage, etc. (explain any adjustment on the back of this form).

   C. Enter the dollar value of all food purchases made during the month. This should equal food expenditures.

   D. Enter the total of A + C (+ or -) B.

   E. Enter dollar value of ending inventory.

   F. Enter the total of D - E (total cost of food used).

** The value of commodities can not be claimed for reimbursement