**Expenditure Categories for Food Service Annual Financial Report**

| **Category** | **Example** |
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| Labor Expenditures | 1. Wages
2. Fringe Benefits (e.g., insurance, disability income protection, retirement benefits, sick leave, vacation time, Social Security, employee meals, uniforms)
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| Food Expenditures | 1. Cost of food
2. Cost of milk
3. Cost of meals purchased from a vendor, a joint agreement, or Food Service Management Company (FSMC)
4. USDA Foods/Commodity handling charges\*
5. USDA Foods/Commodity processing charges\*
6. USDA Foods/Commodity administrative fees\*
7. Any refunds or rebates should be reported as negative food expenditures
8. Value of USDA Foods/Commodities
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| Equipment Expenditures | 1. Nonexpendable equipment rentals or purchases (over $5000 per unit and expected to last over one year)
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| Purchased Services Expenditures | 1. Pest Control
2. Garbage/recycling (for nutrition programs)
3. Printing/copying (for nutrition programs)
4. Training costs (fees, mileage, lodging)
5. Equipment repair costs
6. Food Service Management Company management fees
7. Fees expended for professional/technical services (e.g., accountants, legal advice, outside consultants, computer specialists)
8. Utilities (must be identified or metered to Food Service fund)
9. Laundry service
10. Employee travel
11. Food safety inspection fees
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| Other Expenditures | 1. Paper/disposable supplies (e.g., plates, napkins, straws, plastic eating utensils)
2. Soaps/cleaners
3. Expendable equipment (e.g., pans, serving utensils, trays, silverware)
4. Liability insurance
5. Insurance (specific to food service, e.g., equipment, transporting vehicle)
6. Unemployment compensation
7. Worker’s compensation
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\*Would be reported as Purchased Services under WUFAR for **public** schools.