

**SUMMER FOOD
SERVICE PROGRAM**

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

4. Enter name of site.
5. Enter month and year.
6.
 - 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).