

Michigan Department of Education
Child and Adult Care Food Program

Allowable and Non-Allowable Costs

Allowable Costs

(Related to food service)

Appliances under \$5000
(toaster, blender, small microwave)
Baby bottles and nipples
Bibs
Bleach/sanitizing solution
CACFP training tools
Cookbooks
Cookware (pots, pans, etc)
Cups
Dish cloths
Dish soap
Food costs for meals/snacks claimed
Food service equipment replacement
parts and repairs
Food storage containers
Kitchen aprons, hair nets, uniforms
Laundry soap for washing aprons,
bibs, etc.
Napkins
Paid staff time spent on food service
duties
Paper plates
Place mats
Pot holders
Spray bottles for sanitizing solution
Table cloths
Thermometer for refrigerator/freezer
Trash can and lid for food service
Utensils (forks, spoons, etc.)

Non-Allowable Costs

(Not related to food service)

Candy and gum
Cell phones
Cigarettes
Classroom activity items
Clothing
Coffee and cream
Diapers
Facial tissue
Floral arrangements
Food costs for meals/snacks not
claimed or not approved on site
application
Food not for day care children
(parent and/or staff meetings)
Food served to non-program
persons
Hand soap
Holiday decorations
Paper towel for bathroom or
classroom
Personal purchases
Pet food
Soft drinks
Toilet paper
Toothpaste
Toothbrushes
Toys
Value of donated foods
Volunteer or non-paid staff

This list is not all-inclusive. It reflects frequently asked questions about allowable and non-allowable costs.