

Michigan Department of Education  
Child and Adult Care Food Program

**Food Service Operations**  
**Allowable and Non-Allowable Costs**

**Allowable Costs**

(Related to CACFP food service)

Kitchen appliances under \$5000  
(Ex: toaster, blender, small microwave)  
Baby bottles and nipples  
Bibs for infant feeding  
Bleach/sanitizing solution  
Bowls  
CACFP training tools  
Cookbooks  
Cookware (pots, pans, etc.)  
Cups, glasses  
Cutlery  
Dish cloths  
Dish soap for kitchen  
Food costs for meals/snacks claimed  
Food service equipment replacement parts and/or repairs  
Food storage containers  
Kitchen aprons, hair nets, uniforms  
Kitchen utensils  
Laundry soap for washing aprons, bibs, etc.  
Napkins  
Paid food service staff time  
Pitchers  
Place mats for meal service  
Plates  
Potholders  
Spray bottles for sanitizing solution  
Tablecloths for meal service  
Thermometers for refrigerator/freezer  
Trash can and lid for food service

**Non-Allowable Costs**

(Not related to CACFP food service)

Candy and gum  
Classroom activity items  
Clothing  
Coffee and creamer  
Diapers  
Decorations  
Facial tissue  
Floral arrangements  
Food costs for meals/snacks not claimed or not approved in application  
Grain based dessert items  
Hand soap for bathroom or classroom  
Holiday decorations  
Ice cream  
Meals not for participants (catering)  
Meals served to non-program persons (parents)  
Non-creditable food items/beverages  
Paper towel for bathroom or classroom  
Personal purchases  
Pet food  
Pop and bottle deposits  
Tablecloths for art class  
Toilet paper  
Toothpaste/Toothbrushes  
Toys  
Value of donated foods  
Value of volunteers or non-paid staff  
Water (if water at site is potable)

\*This list is not all-inclusive. It reflects frequently asked questions about allowable and non-allowable costs. If you have questions on a cost item, contact your program analyst.