

Definitions are available under the Addendum Section on pages 15-16.

Who: All new **CACFP Sponsors** and **CACFP Multi-Site Sponsors** except for School Food Authorities must complete a CACFP Center-Sponsor Budget.

When: The budget must be completed prior to starting CACFP operations for new Sponsors and must be submitted annually for all CACFP Multi-Site Sponsors

Where: Completed budgets must be submitted to ode.communitynutrition@ode.oregon.gov

Why: Sponsors are required to complete a budget for the following reasons:

1. Allows the Sponsor to determine if **nonprofit food service** requirements are met.
 - a. Are all costs charged to CACFP funds **allowable, necessary, and reasonable?**
2. Help ensure the organization is **capable** of managing the CACFP funds.
3. The budget is a tool that supports the plan for CACFP expenditures and anticipated resources in an organized and controlled manner. It identifies allowable costs and supports the management of the CACFP. These are regulatory requirements that ODE CNP must check before approving applications for renewals.

See: [7 CFR 226.6\(b\)\(1 and 2\)](#), [7 CFR 226.7](#), and [FNS Instructions 796-2, Rev. 4](#).

What: Complete the CACFP Center-Sponsor Budget according to the guidance listed below.

CACFP Budget Guidance: Complete all steps.



Step 1: Determine the Sponsor Staff who will complete the budget and the Sponsor Staff who will review the budget. This must be two separate people. Both Staff must be listed in CNPweb in the Sponsor Info Sheet.

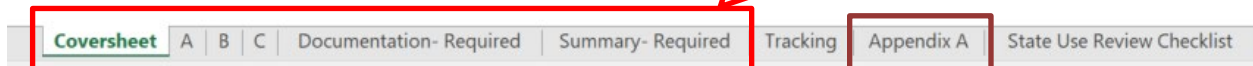
Step 2: Both Sponsor Staff must review this Guidance and Procedure, [FNS Instructions 796-2, Rev. 4](#), and the [USDA Guidance for Management Plans and Budgets](#).

Step 3: Complete the full CACFP Budget Spreadsheet

Complete the following pages on the budget spreadsheet (at the bottom of the spreadsheet):

- Coversheet
- Schedule A
- Schedule B
- Schedule C
- Documentation – Required
- Summary - Required

All sections listed must be completed in order for the Budget to be accepted by ODE CNP (Steps 3b-g).



Appendix A is required for new Sponsors or Sponsors without reimbursement data for the previous year. If you have data from the prior year, skip to Step 3b.

Step 3a: Completing Appendix A (Only required for Sponsors without reimbursement data from the previous fiscal year)

1. Include the eligibility of the participants who were enrolled during the test month in the first table. The test month may be October of the prior year or another month that reflects your average enrollment. A claiming percentage is determined by the One Month Enrollment Roster (OMER).
 - a. For information on Free, Reduced Price, or Above Scale eligibility, refer to the Income Eligibility Guidelines on the [ODE CNP CACFP Resources](#) page.
2. Enter in the number of meals and snacks that were served during a test month. This will only include reimbursable meals and snacks.
3. The Total CACFP Center Reimbursement will be provided in the Green Row.

Step 3b: Completing the Coversheet Section

1. Enter the name of the person **completing** the budget and the contact number.
2. Certify that the person completing the budget has viewed all required guidance materials listed and linked in Step 2.
3. Enter the name of the person **reviewing** the budget prior to submission and their contact number. This must be a different person from the person completing the budget.
4. Certify that the person reviewing the budget has viewed all required guidance materials listed and linked in Step 2.

In this section: Parts 1-5 must be completed before the budget is accepted by ODE CNP; Part 6 must be completed if the answer to Part 5 was 'Yes'.

1. Name of Person Completing the Budget: Sponsor Staff A
 Contact Phone Number: (000) 000-0000

2. Yes I certify that I have read and the sponsor is responsible for complying with the *Annual CACFP Budget Guidance*

Yes I certify that I have read and the sponsor is responsible for complying with the *FNS Instruction 796-2 Rev. 4: Financial Management - Child and Adult Care Food Program.*

Yes I certify that I have read and the sponsor is responsible for complying with the *USDA Guidance for Management Plans and Budgets* (A CACFP Handbook).

3. Name of Person Reviewing Budget (required): Sponsor Staff B
 Contact Phone Number: (000) 000-0000 *Must be different from the person completing the budget and also be listed in CNPweb.*

4. Yes I certify that I have read and the sponsor is responsible for complying with the *Annual CACFP Budget Guidance*

Yes I certify that I have read and the sponsor is responsible for complying with the *FNS Instruction 796-2 Rev. 4: Financial Management - Child and Adult Care Food Program.*

Yes I certify that I have read and the sponsor is responsible for complying with the *USDA Guidance for Management Plans and Budgets* (A CACFP Handbook).

All persons listed above must be listed in CNPweb. Check the Sponsor Info Sheet in CNPweb

5. Answer the question under Additional Information: Did your organization participate in the Summer Food Service Program (SFSP) during the previous Fiscal Year (FY)?
6. If the answer to the question above was "Yes," provide an explanation of how expenses are **allocated**. Allocation methods may vary but must be based on approved methods per FNS 796-2, Rev 4 and the USDA Guidance for Management Plans and Budgets.
 - a. Allocated Expenses may include:
 - i. Costs of food and non-food supplies that are used between programs
 - ii. Labor costs for operational or administrative staff that work with each program

- iii. Costs for Contracted services or utilities that are used for both programs, such as cell phone bills for site supervisors or water/garbage/gas bills

Additional Information

Did the sponsor participate in SFSP during FY 20XX **5** Yes

If yes, indicate how shared expenses are allocated between programs.

6 SFSP only operates during summer (Jun-Aug); Indirect costs are allocated based on operation time

Step 3c: Completing the Schedule A Section

In Schedule A, Sponsors will provide information on estimated CACFP income for the upcoming Fiscal Year – complete sections in light orange.

1. **Sponsor Info** section:

- a. Sponsor Name: This is the organization name on your CACFP Agreement and CNPweb
- b. Agreement Number: 7-digit number associated with your agreement. This can be found on CNPweb in the top right-hand corner in parenthesis (0000000).
- c. Date Budget Created: Enter the date you start the budget.
- d. Number of CACFP Sites: Enter the number of sites that will be offering CACFP meals and snacks for the upcoming fiscal year.

2. **Projected CACFP Income** section:

- a. **Estimated CACFP Reimbursement** should be based on the previous fiscal year’s reimbursements. Adjust for changing factors as necessary, such as changing number of participants, number of sites, etc. Include explanations if the amounts vary from the previous year’s reimbursement by 10% or more.
 - i. For Sponsors who do not have data from the previous year, use the reimbursement calculator in the Appendix A tab found at the bottom of the budget spreadsheet.
- b. **Current CACFP Fund Balance** will include any unspent CACFP reimbursements from the previous fiscal year.

SCHEDULE A: CACFP INCOME AND NON-PROGRAM FUNDS USED TO MEET CACFP REQUIREMENTS

1 Sponsor Information

*Enter the information requested below.

Sponsor Name	Institution ABC
Agreement Number	0000000
Date Budget Created	September XX, 202X
Number of CACFP Sites	3

This example is for a large 3-site Center Sponsor. Your budget will vary from the example shown in this guide.

2 1. **Projected CACFP Income**

* Use the previous year’s CACFP reimbursements as a baseline and adjust for changing factors. First year programs must use the reimbursement calculator in Appendix A.

Appendix A - Total Reimbursement Estimate: \$22,442.32

#	Source	Annual Amount	Sponsor Explanation	ODE CNP Specialist Comments
1	Estimated CACFP Reimbursement	\$ 269,307.84	Per prior FY claims from CNPweb	
2	Current CACFP Fund Balance	\$ 1,500.00	Leftover funds from prior FY	
	Section Total	\$ 270,807.84		

3. **Non-Program Funds Used to Meet CACFP Requirements** section:

- a. Indicate if additional non-program funds will be available to meet CACFP requirements.

- i. The answer must be 'Yes' if Projected CACFP Income is lower than CACFP costs listed in Schedule B and C. This ensures program viability.
 - ii. A 'No' answer may prevent ODE CNP from approving the budget.
 - b. If additional non-program funds are available, list the source of the funds. This can include tuition, parent fees, special un-restricted grant funds, Head Start funds, cash donations, un-restricted general funds.
 - i. Funds listed must be made available to be used towards unfunded CACFP costs.
4. **Schedule A Total Income** will automatically populate based on the information provided in the Projected CACFP Income and Non-Program Funds Used section.
- a. Both the Projected CACFP Income and Non-Program Funds will be reviewed to see if program viability is met.

3

2. Non-Program Funds Used to Meet CACFP Requirements

**Respond to the following question. If Yes, complete the table below.*

Does this institution have unrestricted non-Program funds to meet CACFP requirements?	Yes
---	-----

Unrestricted, refers to funds that are available for any purpose and are in addition to funds already reserved for organizational expenses. Examples of non-program funds are: Head Start funds, tuition, parent fees, donations, etc. If CACFP expenses exceed the CACFP reimbursement, non-Program funds are required to be included in this section.

#	Unrestricted Non-Program Funding Source	Annual Amount	Sponsor Explanation	ODE CNP Specialist Comments
4	Tuition	\$ 200,000.00	Unrestricted funds left after marked expense	
5	Donations	\$ 20,000.00	Unrestricted funds left after marked expense	
	Section Total	\$ 220,000.00		

4

Schedule A Total Income

	Section	Annual CACFP Income
CACFP Income	1	\$ 270,807.84
Unrestricted Non-CACFP Fund	2	\$ 220,000.00
Total Income		\$ 490,807.84

ODE CNP will review all CACFP Income and Unrestricted Non-CACFP Fund(s) and compare with costs in Schedules B and C to determine viability.

Step 3d: Completing the Schedule B Section

Schedule B is where Sponsors provide information on projected Operating Costs for CACFP in the upcoming Fiscal Year – complete sections in light orange that apply. Sections that do not apply can be left blank.

1. **Purchased Foods Cost:** Total annual food costs will include food purchases for allowable CACFP meals and snacks. Estimate costs for the year based on previous years' data and any adjustments based on changes to operation. Food costs can include the purchase price of food and additional charges for processing, transporting, storing, and handling.
 - a. Invoices, receipts, inventory records, itemized bills, and proof of payment documenting these costs must be on file.
 - b. Vended Meals purchased from a contracted vendor must have a vendor contract, vendor invoices, and Daily Vendor Receipts on file. This section will not apply to all Sponsors.
 - c. Food Service Management Company (FSMC) Meals will include all unitized meals and snacks invoiced by a FSMC. A FSMC contract, monthly invoices, and Daily Vendor Receipts must be on file. This section will not apply to all Sponsors.
 - d. Food costs that total less than 50% of Estimated CACFP Reimbursement may prompt ODE CNP to request additional information and/or supporting documentation.

2. **Donated Food Costs**, if applicable:

- a. Answer 'Yes' if donated foods are used in the CACFP meal service and meet CACFP meal pattern requirements. Enter any cost of food storage for donated foods and any maintenance fees paid for donated foods.
- b. Answer 'No' if donated foods are not used in the CACFP meal service.

SCHEDULE B: OPERATING COSTS FOR CACFP

3. Purchased Food Costs

*Provide a detailed explanation of how these costs were determined. ODE CNP expects that food costs will comprise a minimum of 50% of the Estimated Reimbursement. If meals are purchased, a current contract must be in place.

1

#	Type	Annual Cost	Sponsor Explanation	ODE CNP Specialist Comments
6	Purchased Food	\$ 150,000.00	Purchased primarily through food distributor and milk vendor	
7	Purchased Vended Meals	\$ -	No vended meals.	
8	Food Service Management Company Meals	-	No Food Service Management Company	
Section Total		\$ 150,000.00		

2

4. Donated Food Costs

* Donated foods used in the CACFP meal service must meet meal pattern requirements. Documentation must be provided and maintained to support maintenance fee and storage costs.

9	Does your center receive donated food?	No
10	Donated food storage cost	\$ -
11	Maintenance fee paid to food bank	\$ -

If donated foods are not used entirely for CACFP meals and snacks, any storage costs or maintenance feeds must be allocated.

3. **Capital Equipment** costs, if applicable:

- a. Capital Equipment is equipment that has a life span of more than 1 year and is worth more than \$5,000.
- b. To charge Capital Equipment costs to the nonprofit food service account, it must be used for CACFP meal service. Costs must be allocated if it is not used solely for CACFP. Depreciation may be charged on items not purchased with CACFP funds.
- c. Costs entered in this section must be supported by completing the Documentation Section (Step 3f on page12).

4. **CACFP Food Service Supplies**, if applicable:

- a. Enter in total annual cost and include an explanation, if needed. This includes non-food supplies; small kitchen equipment, paper goods, such as napkins and plates, and cleaning supplies used directly for the food service operation.
- b. Itemized receipts or invoices must be kept on file as documentation.

3

4b. Capital Equipment

* General purpose equipment that will be used by CACFP can be purchased using CACFP funds. Depreciation may be charged on items not purchased with CACFP funds.

* Sponsor must complete a capital equipment form and maintain inventory.

#	Item	Est. Purchase Date	Total Cost	% Allocated to CACFP	Annual Cost to CACFP	Sponsor Explanation	ODE CNP Specialist Comments
Section Total						\$ -	

This example does not have any Capital Equipment costs charged. If this section is applicable, complete all sections in light orange.

4

5. CACFP Food Service Supplies

* Includes: paper goods and small kitchen equipment used directly for the food service operation

#	Brief Description of Supplies Purchased	Annual Cost	Sponsor Explanation	ODE CNP Specialist Comments
12	Paper goods, smallwares replacements, kitchen cleaning supplies	\$ 8,000.00	Napkins, paper towels, small kitchen supplies/equipment, CACFP cleaning supplies	
Section Total		\$ 8,000.00		

5. **Operational Labor Costs**, if applicable: Labor costs should only include costs needed for the operation of the CACFP, such as meal preparation, meal service, food delivery, meal service recordkeeping, and clean-up. Costs may include wages, salaries, employee benefits, and employment taxes.

- a. Include the following information for all labor costs charged to CACFP:
 - i. Position/Title: The position or title of each employee with CACFP Food Service Duties.
 - ii. Number of personnel for each position: The number of personnel with the same title.

- iii. CACFP Program Months: The number of months that CACFP is operating. For year-round programs, this will be 12 months.
 - iv. Hourly Wage: The amount the position is paid per hour. If staff with the same title have different hourly wages due to seniority, separate these out as different Positions/Titles.
 - v. Average Hours per Month: There are two sub-columns
 - 1. Total column: Enter the total number of hours worked per month.
 - 2. CACFP hours column: Enter the total number of hours worked for CACFP duties each month.
 - vi. Average Benefits Paid per Month: There are two sub-columns
 - 1. By Sponsor column: Enter the amount of benefits paid.
 - 2. By CACFP column will automatically populate.
 - vii. The total cost to CACFP will automatically populate.
 - viii. Specific CACFP Job Duties: Enter a high-level description of CACFP food service duties performed by each position.
 - ix. Sponsor Explanation: Enter in additional explanations, as needed, to support all labor costs charged to CACFP.
- b. The value of volunteer labor may not be charged to support Program costs.
 - c. When a portion of a food service employee's salary is paid with funds from another government or private source, accurate records must be maintained to ensure that the same costs are not charged to both sources. Provide a short statement in the Sponsor Explanation column.
 - d. Actual payroll records and time and attendance reports must be recorded and maintained for each employee in order for labor costs to be charged to CACFP funds.

5

6. Labor Costs - Employees with CACFP Food Service Duties

* These are labor costs associated with serving meals to eligible participants. Examples could include: procurement of food, food prep, cooking, serving meals, clean-up, etc.
 * Complete the table below for each employee who performs CACFP duties, regardless if they will be compensated with CACFP funds.
 * Time and effort documentation: If time is shared between CACFP duties and non-CACFP duties, only actual time spent on CACFP duties may be charged to program funds. CACFP duties must be documented.
 * If benefits are provided, an explanation of the type of benefits provided to employees will be required.

#	Position/Title	Number of Personnel in	CACFP Program	Hourly Wage	Avg. Hours per Month*		Avg. Benefits Paid per Month†		Total Cost to CACFP		Specific CACFP Job Duties	Sponsor Explanation
					Total	for CACFP	by Sponsor	by CACFP	Monthly	Annual		
13	Cook	4	12	\$ 17.00	90.0	90.0	\$ 100.00	\$ -	\$ 6,520.00	\$ 78,240.00	Preparation of food, clean up	
14	Food Service Assistant	4	12	\$ 14.00	80.0	80.0	\$ -	\$ -	\$ 4,480.00	\$ 53,760.00	Assist food prep, service, meal coo	
15	Food Program Coordinator	1	12	\$ 21.00	173.3	10.0	\$ 300.00	\$ 17.31	\$ 227.31	\$ 2,727.73	Ordering food, substitute	
Section Total									\$ 11,227.31	#####		

Amounts greater than \$99,999.99 will not show up in the cell, but will show up in the summary at the bottom.

- 6. **Contracted Services**, if applicable: This category will include all costs associated with a contract to an outside vendor. Some examples include equipment rental or maintenance contracts janitorial services, pest control services, or independent contractors. This will not include Food Service Management Contracts or Vended Meal Agreements. Contracted service costs require specific prior written approval from ODE CNP. Copies of contracts must be provided as documentation.
 - a. Costs must be allocated between operational and administrative accounts if the costs support both functions. Costs must also be allocated if they support both CACFP and non-CACFP programs. Allocation methods must be approved by ODE CNP.
 - b. Costs entered in this section must be supported by completing the Documentation Section (see Step 3f on page 12).

6

7. Contracted Services

* These items require specific prior written approval and must be included on the Documentation Tab. Submit supporting documentation and provide an explanation of the allocation method below.
 * Examples of contracted services include: equipment, janitorial, independent contractors who provide nutritional services, or any other services related to CACFP operations. If the employer has the right to control or direct only the result of the work and not what will be done and how it will be done then the individual is an independent contractor. Contractors receive a Form 1099.

#	Contracted Service	Provider	Monthly Cost	CACFP Program Months	Annual Cost	% Allocated to CACFP	Total Cost to CACFP	Sponsor Explanation	ODE CNP Specialist Comments
Section Total							\$ -		

Contracted services must be allocated between operational and administrative (Schedule C) accounts and between CACFP and non-CACFP programs, when applicable. For example, janitorial services may be used for both CACFP kitchen and admin offices AND non-CACFP offices.

7. Other Operational Costs, if applicable: Other operational costs will include all other miscellaneous costs to run a CACFP meal service operation. This can include printing, postage, food transportation costs, subscriptions, training, and/or travel costs. Some costs for these services may require specific prior written approval from ODE CNP, depending on the type and nature of the services. Refer to Exhibit I from FNS 796-2 Rev 4.

- a. **Miscellaneous Food Service:** If applicable, enter in all columns in light orange. This section can include printing costs, subscription costs, or other costs not documented in other sections. This section must include a Sponsor Explanation for each cost.
- b. **Annual Mileage, Lodging, and Meals for CACFP Food Transportation Costs and Staff Training:** If applicable, enter in columns in light orange that apply for mileage. Mileage rates cannot exceed the Federal Reimbursement Rate listed. All mileage costs must be documented.
- c. **Conference Travel/Training Costs:** If applicable, enter in all columns in light orange. Travel expenses for conferences and training must be supported with receipts and invoices. A Sponsor explanation must be provided.

8. Other Operational Costs

(a) Miscellaneous Food Service Expenses

* These are other costs that support the food service such as: printing CACFP required records (CS, meal count, menus, etc.)

#	Description	Provider	Monthly Cost	CACFP Program Months	Annual Cost	% Allocated to CACFP	Total Cost to CACFP	Sponsor Explanation	ODE CNP Specialist Comments
Section Total							\$ -		

7a

7b

(b) Annual Mileage, Lodging, and Meals for CACFP Food Transportation Costs and Staff Training

* The mileage reimbursement formula assumes the federal rate. If your organization reimburses employees at a lesser rate, specify it below.
 Federal Reimbursement Rate (maximum allowable) \$ 0.560

Mileage Reimbursement Rate (if different from federal rate) _____

* Mileage logs must be maintained per FNS 796-2 Rev. 4 VIII I 39(c)

Yes I certify that mileage logs are completed by each employee per regulatory guidance and are maintained on file.

To charge mileage to the CACFP account, mileage logs must be completed by each employee and kept on file. Certify by checking "Yes."

#	Position/Title	Total Miles	Monthly Average			Number of Months	Total Cost to CACFP		Sponsor Explanation	ODE-CNP Specialist Comments
			Mileage	Lodging	Meals		Monthly	Annual		
16	Food Assistant	60	\$ 33.60	\$ -	\$ -	0	\$ 33.60	\$ -	Mileage for food delivery and staff help	
Section Total							\$ 33.60	\$ -		

7c

(c) Conference Travel/Training Costs

#	Conference/Class	Dates of Travel		Number of Nights of	Registration Fee	Individual Airfare	Total Lodging Cost	Individual Meals	Cost to CACFP per Employee	Number of Employees	Total Miles	Car Rental	Total Cost to CACFP	Sponsor Explanation
		Arrive	Depart											
Section Total														

8. Facilities and Utilities Cost, if applicable: Facility and utility costs must be allocated based on total square footage. Costs in this category can include rent or lease expenses, and utilities not included in rent or lease agreements. Copies of lease or rental agreements must be submitted.

- Enter in all applicable details in the table listed in 8a in the purple box. The center is considered active in CACFP when CACFP meals are served. For square footage, if there are more than one site, use an average for all sites.
- Costs associated with **less-than-arm's-length** lease arrangements are limited to depreciation only and require specific prior written approval. Prior year tax returns and cost of ownership calculation form must be submitted for approval.
- Utilities such as electricity, gas, water, and sewer which are not included in the office lease or rental are allowed with prior ODE CNP approval. If utilities are shared with another program, the costs must be allocated. Include an explanation on allocation percentage under the Sponsor Explanation section.

9. Facility and Utilities Costs

8a

(a) Percent of Facility Expenses Allocable to CACFP through Food Service Operations
**Must be completed if CACFP funds will be used for Facility costs and utilities.*

How many **WEEKS PER YEAR** is the center active in CACFP (average if >1 site)? _____
 How many **HOURS PER WEEK** is the center open (average if >1 site)? _____

#	Total Area in sq. ft. (average if >1 site)	Hour per Week Used for CACFP Food Service
Center(s)		
Kitchen(s)		
Food Storage(s)		
Other*		

Describe 'Other'. Include name of area(s) and how it's used for CACFP operation.

Percent of Facility Expenses Allocable to CACFP _____

Completion of the sections listed in the purple box above will return an allocation percentage in this cell. All light orange cells must be completed for a percentage to be calculated. This percentage should be entered in the '% Allocated to CACFP' column in 8b.

8b

(b) Facility Costs
** Costs associated with less-than-arms-length lease arrangements are limited to depreciation only. Less-than-arms-length and related-party transactions require the submission of the prior year tax returns*
** Submit contracts for Rental/Lease Agreements, including support for square footage. Submit copies of the depreciation schedule.*

#	Type	Lessor	Monthly Cost	Annual Cost	% Allocated to CACFP	Total Cost to CACFP	Sponsor Explanation
Section Total						\$ -	

Provide a short explanation on how the '% Allocated to CACFP' was determined.

8c

(c) Utilities
** Submit documentation of costs*

#	Utility	Company	Monthly Cost	Annual Cost	% Allocated to CACFP	Total Cost to CACFP	Sponsor Explanation
	Power/Gas						
	Water						
	Waste						
	Other (Specify)						
Section Total						\$ -	

9. Review the Schedule B Total Cost to CACFP: This will total all costs from Steps 1-8 in Schedule B and provide a total operational cost for CACFP for the fiscal year.

Schedule B Total Cost to CACFP

9

	Section	Annual Cost to CACFP
Purchased Food	3	\$ 150,000.00
Donated Food	4	\$ -
Capital Equipment	4b	\$ -
Food Service Supplies	5	\$ 8,000.00
Labor	6	\$ 134,727.73
Contracted Services	7	\$ -
Other Operational Costs	8	\$ -
Facility	9(b)	\$ -
Utilities	9(c)	\$ -
Total Operational Costs		\$ 292,727.73

Step 3d: Completing the Schedule C Section

In Schedule C, Sponsors provide information on projected Administrative Costs for CACFP in the upcoming Fiscal Year – complete sections in light orange that apply. Sections that do not apply can be left blank.

All Schedule C administrative costs combined must not exceed 15% of CACFP reimbursements. Allowable, but unfunded costs must be included in the budget under the Sponsor Explanation columns in each section below.

1. **Administrative Labor Costs**, if applicable: Labor costs should only include costs needed for the administration of the CACFP such as planning, organizing, and managing the food service operation under CACFP. This can include monitoring labor, training costs, and clerical duties such as CACFP application updates, compiling daily records for consolidating reimbursement claims
 - a. Accurate payroll records and time and attendance reports must be recorded and maintained for each employee in order for labor costs to be charged to CACFP funds.

SCHEDULE C: ADMINISTRATIVE COSTS - Administrative costs up to 15% of annual CACFP reimbursement may be charged to CACFP funds.
 All administrative costs must be identified and included on the budget. Administrative costs in excess of 15% will be unfunded costs and still must be included on the budget.
 Please refer to the Procedures for the Center Sponsor Budget located on the Coversheet of the budget for instructions on how to properly document unfunded costs and the source of funds to cover these costs.

10. Labor Costs - Employees with CACFP administrative duties
 * 173.3 hours per month is equal to 1 FTE. Administrative duties include CACFP recordkeeping, monitoring, claim review & submission, completing & providing CACFP training, program oversight.
 * Monitoring duties could include preparing for a review, conducting reviews, writing review reports, providing technical assistance, and activities related to the annual updating of enrollment forms.
 * Complete the table below for each employee who performs CACFP duties, regardless if they will be compensated with CACFP funds.
 * Time and effort documentation: if time is shared between CACFP duties and non-CACFP duties, only actual time spent on CACFP duties may be charged to program funds. CACFP duties must be documented.
 * If benefits are provided, an explanation of the type of benefits provided to employees will be required.

1

#	Position/Title	Number of Personnel in Position	CACFP Program Months	Hourly Wage	Avg Hours per Month*		Avg Benefits Paid per Month		Total Cost to CACFP		Specific CACFP Job Duties (Required)	Sponsor Explanation	
					Total	CACFP Administrative Duties and Monitoring	by Sponsor	by CACFP	Monthly	Annual			
23	Food Program Coordinator	1	12	\$ 22.00	173.3	30.0	\$ 300.00	\$ 51.93	\$ 711.93	\$ 8,543.20	Monitor sites, meal count consolidation and		
Section Total										\$ 711.93	\$ 8,543.20		

2. **Contracted Services**, if applicable: This category will include all costs associated with a contract to an outside vendor. Some examples include equipment rental or maintenance contracts janitorial services, pest control services, or independent contractors. Contracted service costs require specific prior written approval from ODE CNP. Copies of contracts must be provided as documentation.
 - a. Costs must be allocated between operational and administrative accounts if the costs support both functions. Costs must also be allocated if they support both CACFP and non-CACFP programs. Allocation methods must be approved by ODE CNP.
 - b. Costs entered in this section must be supported by completing the Documentation Section (Step 3f on page 12).

11. Contracted Services for CACFP Administrative Costs
 * These items require specific prior written approval and must be included on the Documentation Tab. Submit supporting documentation with the budget and provide an explanation of the allocation below. Examples could include: Accounting services, Payroll services, etc.
 * Examples of contracted services include: payroll services, accounting services, independent contractors who provide bookkeeping and/or accounting services, or any other services related to CACFP operations. If the employer has the right to control or direct only the result of the work and not what will be done and how it will be done then the individual is an independent contractor. Contractors receive a form 1099.

2

#	Contracted Service	Provider	Monthly Cost	CACFP Program Months	Annual Cost	% Allocated to CACFP	Total Cost to CACFP	Sponsor Explanation	ODE CNP Specialist Comments
Section Total							\$ -		

3. **Other Administrative Costs**, if applicable: Other administrative costs will include all other miscellaneous costs to support a CACFP meal service operation. This can include printing, postage, monitoring, transportation costs, training, and/or travel costs. Some costs for these services may require specific prior written approval from ODE CNP, depending on the type and

13. Facility and Utilities Costs

(a) Percent of Facility Expenses Allocable to CACFP through Administration

**Must be completed if CACFP funds will be used to pay facility and utility costs*

How many weeks per year is the center active in CACFP (average if >1 site)?		
How many hours per week is the center open (average if >1 site)?		
#	Total Area in sq.ft. (average if >1 site)	Hour per Week Used for CACFP Food Service
Center(s)		
Office		
Other*		
Describe 'Other'. Include name of area(s) and how it's used for CACFP operation.		

Percent of Facility Expenses Allocable to CACFP

Completion of the sections listed in the purple box above will return an allocation percentage in this cell. All light orange cells must be completed for a percentage to be calculated. This percentage should be entered in the '% Allocated to CACFP' column in 4b.

4b

(b) Facility Cost

** Costs associated with less-than-arms-length lease arrangements are limited to depreciation only. Less-than-arms-length and related-party transactions require the submission of the prior year tax returns, cost of ownership calculation form and prior approval. Contact ODE for the form.*

** Submit contracts for Rental/Lease Agreements, including support for square footage. Submit copies of the depreciation schedule.*

#	Type	Lessor	Monthly Cost	Annual Cost	Allocated to CACFP	Total Cost to CACFP	Sponsor Explanation
Section Total						\$ -	

Provide a short explanation on how the '% Allocated to CACFP' was determined.

4c

(c) Utilities

**Submit documentation of costs.*

#	Utility	Company	Monthly Cost	Annual Cost	Allocated to CACFP	Total Cost to CACFP	Sponsor Explanation
	Electricity						
	Office Phone System						
	Internet						
	Other (Specify)						
Section Total						\$ -	

5. Review the Schedule C Total Cost to CACFP: This will total all costs from Steps 1-4 in Schedule C and provide a total operational cost for CACFP for the fiscal year.

Schedule C Total Cost to CACFP

	Section	Annual Cost to CACFP
Labor	10	\$ 8,543.20
Contracted Services	11	\$ -
Other Administrative Costs	12	\$ 504.00
Facility	13(b)	\$ -
Utilities	13(c)	\$ -
Total Administrative Costs		\$ 9,047.20

The total for administrative costs must not exceed 15% of CACFP reimbursement. If so, a warning will show up on the Summary Tab. If the warning appears, some of the cost must be entered as unfunded costs instead.

Step 3g: Completing the Summary Section

The Summary Section will provide a high-level summary of information from Schedules A, B, and C. Review all information for accuracy. Complete the certification.

ANNUAL CACFP BUDGET SUMMARY

Sponsor Name	Institution ABC	Date Created	September XX, 202X
Agreement Number	0000000	Revision	0

Number of Sites	3
% of Income Spent on Food	55.7%
Required Monitoring FTE	0.12

ODE CNP will require more information if the '% of Income Spent on Food' is less than 50%. **Required Monitoring FTE** must equal at least 1 FTE for every 25-150 centers.

List both the funding source(s) and amount(s) available of each source of non-CACFP program funds that will be used to pay for overclaims or other unallowable costs.
Tuition: \$200,000; Donations: \$20,000

This section must be completed if the Balance in the Summary Table below is negative. The funding sources must have sufficient funds to cover the balance at a minimum.

Yes

I, the sponsor, certify that the budget entered on previous pages and summarized below is *complete* and *accurate* to the best of my knowledge.

Must be completed.

Line Item	CACFP Amount	ODE Approved Amount
A1 Total CACFP Income	\$ 269,307.84	
Income Grand Total	\$ 269,307.84	\$ -
B Operating Costs		
3 Purchased Food	\$ 150,000.00	
4 Donated Food	\$ -	
4b Capital Equipment	\$ -	
5 Food Service Supplies	\$ 8,000.00	
6 Labor	\$ 134,727.73	
7 Contracted Services	\$ -	
8 Other Operational	\$ -	
9(b) Facility	\$ -	
9(c) Utilities	\$ -	
Operational Subtotal	\$ 292,727.73	\$ -
C Administrative Costs		
10 Labor	\$ 8,543.20	
11 Contracted Services	\$ -	
12 Other Administrative	\$ 504.00	
13(b) Facility	\$ -	
13(c) Utilities	\$ -	
Administrative Subtotal	\$ 9,047.20	\$ -
Expenses Grand Total	\$ 301,774.93	\$ -
Balance	\$ (32,467.09)	\$ -

If the Schedule C subtotal is greater than 15% of the CACFP reimbursement, you will need to go into Schedule C and change the cost to unfunded cost. See Step 3d on pages 4-8.

This warning will show up when the balance is negative. Include Non-Program fund sources listed in Schedule A in the light orange section above.

=><= Unrestricted non-program funds must be identified on Schedule A.

At this point, the budget is completed! Go to Step 4.

Step 4: Review the budget for completion and accuracy.

Once the budget is completed, the Sponsor Staff responsible for reviewing the budget must look over all Sections and make sure it is complete and accurate for your organization.

The reviewing Sponsor Staff must be a different person than the one completing the budget. Both Sponsor Staff must be listed in CNPweb in the Sponsor Information Sheet as either a(n) Authorized Representative, Food Program Coordinator, Financial Office Contact, or Claim Contact.

Step 5: Submit the completed budget to ODE CNP

Once the budget is completed and reviewed, submit the completed budget to

ode.communitynutrition@ode.oregon.gov. Budgets will be reviewed by ODE CNP in the order they are received.

- ODE CNP Support Staff will contact you if the budget requires further information.
- Once completed, the ODE Finance and Audit Specialist and/or assigned Child Nutrition Specialist will review your budget.
 - If there are questions, the Specialist will reach out to the Sponsor Staff who submitted the budget.
 - Once approved, the Specialist will direct Sponsor Staff to update CNPweb's Budget information sheet (the 'online budget') to match the Summary section completed in Step 3g. This will be reviewed by the Specialist and compared to the Management Plan and Sponsor Info Sheet for consistency prior to approval of your CACFP Renewals. Check that all staff titles are accurate and match between the budget and all CNPweb applications.

Addendum:

The terms below are defined in relation to CACFP

Allocated Costs: Costs that benefits more than one program or cannot be readily identified to the CACFP. Allocated costs must be shared between programs using an ODE CNP approved allocation method. Allocation methods can be based on time and space, program expenses, etc., and will vary from organization to organization.

Allowable Costs: Costs incurred for the actual expenses of operating CACFP. Allowable cost categories are listed in Schedules B and C.

CACFP Food Service Supplies: Food service supplies are non-food items that are used in the preparation and service of CACFP meals and snacks. This can include napkins, other paper goods, sanitation equipment, small wares such as plates, utensils, and cooking equipment.

CACFP Fund Balance: The amount in the CACFP fund account at the end of the fiscal year. The fund balance is calculated by subtracting all CACFP expenses from all CACFP income.

CACFP Income: Any source of money received by the organization for the purpose of implementing CACFP. One source of CACFP income is the reimbursements received for serving allowable CACFP meals and snacks.

Capable: Sponsors of CACFP are required to be capable of running CACFP. This is one of the Performance Standards for CACFP listed in 7 CFR 226.6 (b)(2)(vii). A capable Sponsor is an organization with appropriate and effective management practices to ensure operations are in accordance with CACFP regulations.

Capital Equipment: Equipment used in the program that has a life span of greater than 1 year and costs more than \$5,000. Some commercial food service equipment can be considered capital equipment. Costs related to capital equipment must have prior written approval from ODE CNP.

Contracted Services: Services that are not provided within the organization, but hired out to another vendor via contract. Common contracted services include janitorial services, pest control, and linen services.

Indirect Costs: These are costs that are incurred for both CACFP operations and non-CACFP activities and require special approval.

- **Indirect Cost Rate:** Is developed through a cost allocation rate proposal and is computed by dividing indirect costs by a direct cost base of allowable and unallowable costs. The indirect cost rate must be approved by the cognizant Federal or State agency.

Labor Costs: Cost of staff work hours.

- **Operational Labor:** Staff work hours for tasks related to the operation of CACFP. This can include food procurement, cooking, prep work, and meal service.
- **Administrative Labor:** Staff work hours for tasks related to the administration of CACFP. This can include documentation of CACFP, monitoring, and staff training.

Less-than-arm's-length transaction: Financial transactions between two parties who have a relationship that may result in a conflict of interest.

Multi-Site Sponsor: A sponsor with more than one CACFP site.

Necessary Costs: Costs that are needed to run CACFP effectively.

Nonprofit Food Service: Includes all food service operations conducted for the benefit of enrolled participants, from which all of the Program reimbursement funds are used solely for the operation or improvement of that food service. This requires records to be maintained documenting CACFP revenue and expenses separately from organizational revenue and expenses, that only allowable expenses are charged, and excess revenue is retained and used solely for Child Nutrition Programs. Maintaining nonprofit food service status is a regulatory requirement. Sponsoring organizations must regularly monitor nonprofit food service account activity to ensure compliance. If the nonprofit food service balance exceeds three months of CACFP expenses, sponsoring organizations must contact their assigned child nutrition specialist.

Reasonable Costs: Costs that a prudent person would pay.

Required Monitoring FTE: A FTE is a full-time employee, indicating the hours that a full time employee would work. 1.0 FTE indicates that an employee is hired to work 40 hours per week. Monitoring FTE is required for Sponsors who operate multiple sites in CACFP. At least 1.0 monitoring FTE is required for every 25 – 150 sites.

Sponsors: An organization with an agreement to serve CACFP meals with the Oregon Department of Education Child Nutrition Programs (ODE CNP). Sponsors agree to meet all financial management requirements as part of the signed agreement with ODE CNP.

Unfunded Costs: Allowable CACFP costs that exceed the CACFP reimbursement.