

A dark blue silhouette of a person sitting and reading a book, positioned on the left side of the slide. The background is a gradient of dark blue.

MAINE DEPARTMENT
OF EDUCATION

CACFP Budget Refresher

Presented by: Alissa Mank, CACFP Nutrition Consultant

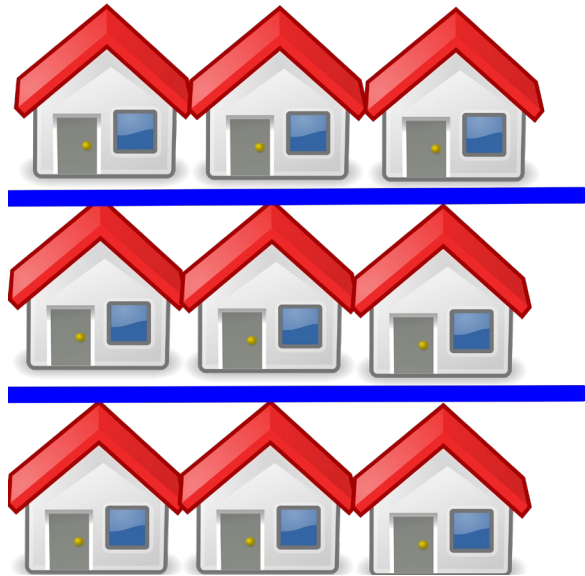


Financial Viability Regulations:

- 7 CFR 226.6
- FNS Instruction 796-2 Rev. 4
- 2 CFR 200, subpart D
- USDA Implementing Regs under 2 CFR, parts 400 and 415.

DID YOU KNOW?

Sponsoring Organization



Independent Center/Sponsor



Sponsors of Independent Centers only need to submit a budget once every three years- IF:

The Independent Center remains in good standing with CACFP

No budget line-item changes more than 15%














✓ High Risk








✓ 33.3% Federal Review Requirement

Sponsor Summary

Androscoggin HS & CC (C104)

Checklist	Applications	Activities	Claims	Payments	Users
Androscoggin County					

Number	Name	Revision	Status	Date Approved	Action
Sponsor Application		0	Approved	10/29/2024	 
DCH Sponsor Budget		0	Approved	10/29/2024	 
	Institution Management Plan	1	Approved	2/3/2025	 
Site Information Sheet(s)					
	104-2  CCC Coburn CC Center	2	Approved	2/7/2025	 

19.	Budget- Food Cost Review Annual Certification Form		
20.	Budget- Annual Budget Form		
21.	Budget- Specific Prior Written Approval		
22.	Budget- Reimbursement Calculator		
23.	Budget- Schedule of Federal Awards		
24.	Budget- Food Cost Justification		
25.	Budget- Small Equipment Inventory/Allocation Plan		
26.	Budget- Capital Equipment Inventory/Allocation Plan		
27.	Budget- Non-food Supply Justification/Allocation Plan		
28.	Budget- Job Descriptions Food Service & Administrative		
29.	Budget- Contracted Service Agreements/Allocation Plans- Food Service & Administrative (ex. Equipment Maintenance Contracts)		
30.	Budget- Food Service Management Company Contract		
31.	Budget- School Food Authority Contract		
32.	Budget- Rental/Lease Agreement & Square Footage Justification		
33.	Budget- Less than Arms Length Rental Calculation		
34.	Budget- Justification for Utilities - Food Service & Administrative		
35.	Budget- Depreciation Schedule		
36.	Budget- Indirect Rate Letter		
37.	Budget- New Indirect Rate Letter		
38.	Budget- Specific Prior Written Approval Request Letter		
39.	Budget- Specific Prior Written Approval Letter		
40.	Budget- Carryover Report		
41.	Budget- Carryover Approval		
42.	Budget- Single Audit Report		
43.	Budget- Profit & Loss Statement From the Most Current Reconciled Year (Non-Profit Institutions)		
44.	Budget- Most Current Income Tax Form 1040 w/schedule C or Form 1120 if incorporated (For-Profit Institutions)		

[Child Nutrition Home](#)[Programs](#)[CNPWeb/NEO](#)[Student Eligibility &
Applications](#)[Financial](#)[Legal References](#)[Webinars and Training](#)[Contact Us](#)

Resources & Training Material

If you have questions regarding any of the CACFP trainings, please contact a member of the CACFP [Child Nutrition staff](#).

Basic Tra

This [link](#) w
new staff
complete

If you are

[2023 Annu](#)

[E Review](#)

Webinars

[Crediting Foods in CACFP](#) (60:00)

^ CACFP Budget

[CACFP Budget Supporting Docs Guidance](#) - pdf

[CACFP Time & Attendance/Time & Effort Guidance](#) - pdf

[CACFP Time & Attendance/Time & Effort Guidance](#) - Excel









[Less than Arms-Length Rental Calculation](#) - Excel

[Maine CACFP Budget Guidance](#) - pdf

[Revised Estimated Annual Food Program Reimbursement Worksheet](#) - Excel

[Specific Prior Written Approval Documentation](#) - Excel

^ CACFP Budget

19.	Budget- Food Cost Review Annual Certification Form		
20.	Budget- Annual Budget Form		
21.	Budget- Specific Prior Written Approval		
22.	Budget- Reimbursement Calculator		
23.	Budget- Schedule of Federal Awards		
24.	Budget- Food Cost Justification		
25.	Budget- Small Equipment Inventory/Allocation Plan		
26.	Budget- Capital Equipment Inventory/Allocation Plan		
27.	Budget- Non-food Supply Justification/Allocation Plan		
28.	Budget- Job Descriptions Food Service & Administrative		
29.	Budget- Contracted Service Agreements/Allocation Plans- Food Service & Administrative (ex. Equipment Maintenance Contracts)		
30.	Budget- Food Service Management Company Contract		
31.	Budget- School Food Authority Contract		
32.	Budget- Rental/Lease Agreement & Square Footage Justification		
33.	Budget- Less than Arms Length Rental Calculation		
34.	Budget- Justification for Utilities - Food Service & Administrative		
35.	Budget- Depreciation Schedule		
36.	Budget- Indirect Rate Letter		
37.	Budget- New Indirect Rate Letter		
38.	Budget- Specific Prior Written Approval Request Letter		
39.	Budget- Specific Prior Written Approval Letter		
40.	Budget- Carryover Report		
41.	Budget- Carryover Approval		
42.	Budget- Single Audit Report		
43.	Budget- Profit & Loss Statement From the Most Current Reconciled Year (Non-Profit Institutions)		
44.	Budget- Most Current Income Tax Form 1040 w/schedule C or Form 1120 if incorporated (For-Profit Institutions)		





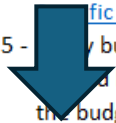
Maine Department of Education, Child Nutrition
Child and Adult Care Food Program

ANNUAL CACFP SPONSOR BUDGET FORM

Fiscal Year
2025

INTRODUCTION

Document Instructions

- Step 1 - The purpose of this document is to assist you, the sponsors, in identifying and planning for program expenses that you will incur in the upcoming fiscal year.
- Step 2 - You will need four documents to correctly prepare the budget and make expenditures throughout the year:
- (a) *Procedures for the Annual CACFP Sponsor Budget Form*
 - (b) *Annual CACFP Budget Guidance*
 - (c) *FNS Instruction 796-2 Rev. 4: Financial Management - Child and Adult Care Food Program*
 - (d) *USDA Guidance for Management Plans and Budgets*
- Step 3 - Complete each section that is applicable to your organization. Provide explanations for all budget items that require further information. Even though some fields look small, they will store as much text as you type into them (within reason).
- Step 4 - Some budget line items require "Prior Approval" or "Specific Prior Written Approval" from the State Agency/FNS. See separate "Specific Prior Written Approval" template "Costs Req Specific Approval Tab" for a listing of costs that require "Specific Prior Written Approval". If a line item requires "Specific Prior Written Approval" you must complete the "Specific Prior Written Approval" template. Prior Approval is received by the institution when Maine CACFP approves the budget in the online application packet.
- Step 5 - [Specific Prior Written Approval Template - Scroll down to CACFP Budget](#)
- Step 5 -  budgeted items are "less-than-arms-length" transactions, meaning the institution is doing business with those related by blood, family, business and legal relationships, this must be indicated in the "Sponsor Explanation" column of the budgeted line item. These items may require Specific Prior Written Approval from both the State agency and the USDA.

[Less Than Arms-Length Rental Calculation Template - Scroll down to CACFP Budget](#)

Instructions

A - Income

B - Operating

C - Administrative

D - Summary

E - Summary of Supporting Docs

F- Summary of Required Duties



Step 6 - The CACFP budget should reflect only those revenues and expenses that will be directly related to your operation of the CACFP and should serve to establish overall fiscal viability of the program while demonstrating the operation of a non-profit foodservice account. At a minimum, costs that would not exist if you did not participate in the CACFP program (such as food costs and operational labor) must be reflected in the budget.

Step 7 - The Estimated Annual Food Program Reimbursement Worksheet should be utilized by all sponsors to estimate reimbursement.

Step 8 - You can "copy and paste", but you CANNOT "cut and paste". It will change the formulas.

Step 9 - When finished, attach budget to the "CACFP Budget" Checklist item in CNPweb. All applicable supporting documents must also be submitted in the "CACFP Checklist" Section of CNPweb. See Summary of Supporting Docs tab for a summary of the required documentation that must be submitted.

Step 10 - If you need to submit a budget revision, do not edit or revise this form. Contact Maine CACFP.

Step 11 - Procurement Requirements: All sponsors using Federal non-profit food service funds must follow applicable procurement regulations. Conducting proper procurement helps to ensure that sponsors receive the best product possible for the best price. It also helps to ensure there is free and open competition and that taxpayer funds are being spent wisely.

NOTE: CACFP Reimbursements subsidize the non-profit food service operation but may not be sufficient to cover all food service expenses. CACFP funds are designated exclusively for the non-profit food service account and may not be used to fund any other costs in your organization.

Name of Person Completing the Budget:	
Contact Phone Number	
Contact Email	
	I, the Authorized Representative for CACFP, hereby certify that the information on this form is true and correct to the best of my knowledge.

Additional Resources

[FNS Instruction 796-2 Rev 4](#)

[USDA Guidance for Management Plans and Budgets](#)

The following links take you to Maine CACFP Resources Webpage- Please scroll down to CACFP Budget Section

[Maine CACFP Budget Guidance](#)

[Procedures for the Annual CACFP Budget Form](#)

[Less Than Arms-Length Rental Calculation Template](#)

[Specific Prior Written Approval Template](#)

[CACFP Budget Support Docs Guidance](#)

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

Sponsor Information

**Enter the information requested below.*

Sponsor Name			
Agreement Number			
Date Budget Created			
Revision			
Number of CACFP Sites			

1a. Projected CACFP Income

**Must be documented using the Estimated Annual Food Program Reimbursement Worksheet. Upload Estimated Annual Food Program Reimbursement Worksheet template (linked below) to "Reimbursement Calculator" checklist item in CNPweb.*
[Estimated Annual Food Program Reimbursement Worksheet](#)

	Source	Amount	Sponsor Explanation	Maine CACFP Comments
	Estimated CACFP Reimbursement			
	Estimated CACFP Cash-In-Lieu Reimbursement			
	Section Total	\$ -		

1b. Prior Year CACFP Surplus

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

<input type="checkbox"/>	Does this institution have a surplus balance of CACFP funds as of 9/30 of the previous year?	
--------------------------	--	--

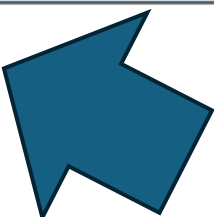
Per FNS Instruction 796-2 Rev 4, all participating institutions must operate a nonprofit food service principally for the benefit of enrolled participants. All program reimbursement funds must be used solely for allowable CACFP purposes. Any surplus of funds must be retained and used only to maintain, expand, or improve the CACFP. If you have excess CACFP funds as of the end of the previous Federal fiscal year (9/30), complete the below section. Note: Do not enter a CACFP deficit - a CACFP deficit cannot be carried forward into the next year.

	Amount	Sponsor Explanation	Maine CACFP Comments
Prior year surplus balance as of			

Sponsor Information

*Enter the information requested below.

Sponsor Name	
Agreement Number	
Date Budget Created	
Revision	
Number of CACFP Sites	



1a. Projected CACFP Income

*Must be documented using the Estimated Annual Food Program Reimbursement Worksheet. Upload Estimated Annual Food Program Reimbursement Worksheet template (linked below) to "Reimbursement Calculator" checklist item in CNPweb.

[Estimated Annual Food Program Reimbursement Worksheet](#)

	Source	Annual Amount	Sponsor Explanation	Maine CACFP Comments
	Estimated CACFP Reimbursement			
	Estimated CACFP Cash-In-Lieu Reimbursement			
	Section Total	\$ -		

1b. Prior Year CACFP Surplus

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

	Does this institution have a surplus balance of CACFP funds as of 9/30 of the previous year?	
--	--	--

Per FNS Instruction 796-2 Rev 4, all participating institutions must operate a nonprofit food service principally for the benefit of enrolled participants. All program reimbursement funds must be used solely for allowable CACFP purposes. Any surplus of funds must be retained and used only to maintain, expand, or improve the CACFP. If you have excess CACFP funds as of the end of the previous Federal fiscal year (9/30), complete the below section. Note: Do not enter a CACFP deficit - a CACFP deficit cannot be carried forward into the next year.

	Amount	Sponsor Explanation	Maine CACFP Comments
	Prior year surplus balance as of		

Instructions

A - Income

B - Operating

C - Administrative

D - Summary

E - Summary of Supporting Docs

F- Summary of Required Duties



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

Sponsor Information

**Enter the information requested below.*

Sponsor Name	Sticky Fingers Daycare
Agreement Number	C1000
Date Budget Created	6/1/2024
Revision	0
Number of CACFP Sites	1

Sponsor Name	ABC Daycare
Agreement Number	C-000
Date Budget Created	6/1/24
Revision	0
Number of CACFP Daycare Home Providers	65

Projected CACFP Income

Enter the number of sponsored daycare home providers 1-50 in first row. If a sponsor has more than 50 providers, the second row will show the remaining providers. Example: Sponsor ABC Daycare has 65 daycare home providers. Row 1 will show 50 providers and Row 2 will show 15 providers. Enter the reimbursement rate for each category.

[CACFP Reimbursement Rates](#)

# of Daycare Homes in each Category		Annual Amount	
Initial 50	50	\$	85,200.00
51-150	15	\$	19,440.00
Section Total		\$	104,640.00

Sponsors of Day Care Homes

6			
7			
8			
9	Site # and name	CACFP Claiming Percentage Reimbursement	Estimated Cash in Lieu Reimbursement
10	Site 1:	\$0.00	\$0.00
11	Site 2:	\$0.00	\$0.00
12	Site 3:	\$0.00	\$0.00
13	Site 4:	\$0.00	\$0.00
14	Site 5:	\$0.00	\$0.00
15	Site 6:	\$0.00	\$0.00
16	Site 7:	\$0.00	\$0.00
17	Site 8:	\$0.00	\$0.00
18	Site 9:	\$0.00	\$0.00
19	Site 10:	\$0.00	\$0.00
20	Site 11:	\$0.00	\$0.00
21	Site 12:	\$0.00	\$0.00
22	Site 13:	\$0.00	\$0.00
23	Site 14:	\$0.00	\$0.00
24	Site 15:	\$0.00	\$0.00
25	Site 16:	\$0.00	\$0.00
26	Site 17:	\$0.00	\$0.00
27	Site 18:	\$0.00	\$0.00
28	Site 19:	\$0.00	\$0.00
29	Site 20:	\$0.00	\$0.00
30	Site 21:	\$0.00	\$0.00
31	Site 22:	\$0.00	\$0.00
32	Site 23:	\$0.00	\$0.00
33	Site 24:	\$0.00	\$0.00
34	Site 25:	\$0.00	\$0.00
35			
36	Total Reimbursement by Type	\$0.00	\$0.00
37			
38	Grand Total for all Reimbursement		\$0.00
39			
40			
41			
	Summary	Site 1	Site 2
		Site 3	Site 4
		Site 5	Site 6
		Site 7	Site 8
		Site 9	Site 10
		Site 11	Site 12



Follow the instructions below:

1

Input the Reimbursement Rates for all Meal Periods and Meal Determination Categories below for the current Fiscal Year in the **yellow** cells.

CACFP Reimbursement Rates for the current Fiscal Year can be found [HERE](#).

Site Name: Sticky Fingers Childcare

Meal Period	Meal Determination Category	Current Reimbursement Rates
Breakfast	Free	\$2.28
	Reduced	\$1.98
	Paid	\$0.38
Lunch/Supper	Free	\$4.25
	Reduced	\$3.85
	Paid	\$0.40
Snack/Supplement	Free	\$1.17
	Reduced	\$0.58
	Paid	\$0.10

2

Enter your Anticipated Enrollment for each Meal Determination Category in the **yellow** cells. The claiming percentage for your organization will be auto-calculated for you.

Meal Determination Category	Anticipated Enrollment	Claiming Percentage based on Eligibility Determination
Free	10	33%
Reduced	10	33%
Paid	10	33%
Total	30	100%

3

In the table below, enter how many meals you plan to serve per day for each meal period in the **yellow** cells of the 'Estimated # of meals/days' column.

Enter your planned number of serving days per year per meal period in the **green** cells of the '# of Serving days/year' column.

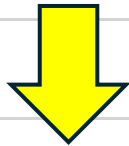
Meal Period	Estimated # of meals/day	# of Meal by Determination Category	# of Serving Days/Year	Current Reimbursement Rates	Estimated Reimbursement
Breakfast	30	Free: 10	260	\$2.28	\$5,928.00
		Reduced: 10	260	\$1.98	\$5,148.00
		Paid: 10	260	\$0.38	\$988.00
AM Snack	0	Free: 0	260	\$1.17	\$0.00
		Reduced: 0	260	\$0.58	\$0.00
		Paid: 0	260	\$0.10	\$0.00
Lunch	30	Free: 10	260	\$4.25	\$11,050.00
		Reduced: 10	260	\$3.85	\$10,010.00
		Paid: 10	260	\$0.40	\$1,040.00
PM Snack	30	Free: 10	260	\$1.17	\$3,042.00
		Reduced: 10	260	\$0.58	\$1,508.00
		Paid: 10	260	\$0.10	\$260.00
Supper		Free: 0		\$4.25	\$1.42
		Reduced: 0	0	\$3.85	\$1.28
		Paid: 0	0	\$0.40	\$0.13
Evening Snack		Free: 0		\$1.17	\$0.39
		Reduced: 0	0	\$0.58	\$0.19
		Paid: 0	0	\$0.10	\$0.03
Total:					\$38,977.45

4

Enter the cash in lieu reimbursement rate for the current Fiscal Year in the *yellow* cell of the 'Current Reimbursement Rate' column. The number of meals you plan to serve per day, per meal period and how many serving days, per meal period, you plan to have over the course of a year will be auto-populated from the chart in Step 3.

This Fiscal Year's reimbursement rate can be found [HERE](#).

NOTE: Make sure to enter the reimbursement as a dollar value rather than a cents value. For example- if the reimbursement rate is 23.50 *cents* per lunch/supper, make sure to enter the value as 0.2350 *dollars*.



Meal Period	Current Reimbursement Rate	Estimated # of meals/day	# of Serving Days/Year	Estimated Reimbursement
Lunch	\$0.2950	30	260	\$2,301.00
Supper	\$0.2950	0	0	\$0.00
Total:				\$2,301.00

	A	B	C	D
6				
7				
8				
9	Site # and name	CACFP Claiming Percentage Reimbursement	Estimated Cash in Lieu Reimbursement	
10	Site 1: Sticky Fingers Childcare	\$38,977.45	\$2,301.00	
11	Site 2:	\$0.00	\$0.00	
12	Site 3:	\$0.00	\$0.00	
13	Site 4:	\$0.00	\$0.00	
14	Site 5:	\$0.00	\$0.00	
15	Site 6:	\$0.00	\$0.00	
16	Site 7:	\$0.00	\$0.00	
17	Site 8:	\$0.00	\$0.00	
18	Site 9:	\$0.00	\$0.00	
19	Site 10:	\$0.00	\$0.00	
20	Site 11:	\$0.00	\$0.00	
21	Site 12:	\$0.00	\$0.00	
22	Site 13:	\$0.00	\$0.00	
23	Site 14:	\$0.00	\$0.00	
24	Site 15:	\$0.00	\$0.00	
25	Site 16:	\$0.00	\$0.00	
26	Site 17:	\$0.00	\$0.00	
27	Site 18:	\$0.00	\$0.00	
28	Site 19:	\$0.00	\$0.00	
29	Site 20:	\$0.00	\$0.00	
30	Site 21:	\$0.00	\$0.00	
31	Site 22:	\$0.00	\$0.00	
32	Site 23:	\$0.00	\$0.00	
33	Site 24:	\$0.00	\$0.00	
34	Site 25:	\$0.00	\$0.00	
35				
36	Total Reimbursement by Type	\$38,977.45	\$2,301.00	
37				
38	Grand Total for all Reimbursement		\$41,278.45	
39				
40				
41				
	Summary	Site 1	Site 2	Site 3
		Site 4	Site 5	Site 6
		Site 7	Site 8	Site 9
		Site 10	Site 11	Site 12



CACFP Sponsor Reimbursement Report for Program Year 2024

Sponsor Number	
Sponsor Name	
OctAmt	\$3,268.85
NovAmt	\$2,892.47
DecAmt	\$2,076.93
JanAmt	\$2,909.97
FebAmt	\$2,231.55
MarAmt	\$2,323.08
AprAmt	\$2,981.25
MayAmt	\$3,298.86
JunAmt	\$1,003.05
JulAmt	\$ 0.00
AugAmt	\$ 338.80
SepAmt	\$3,259.63
Total for Year 2024 Including CIL	\$26,584.44
Total for Year 2024 w/out CIL	\$25,065.47
CIL for 2024	\$1,518.97

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

Sponsor Information

**Enter the information requested below.*

Sponsor Name	Sticky Fingers Daycare
Agreement Number	C1000
Date Budget Created	6/1/2024
Revision	0
Number of CACFP Sites	1

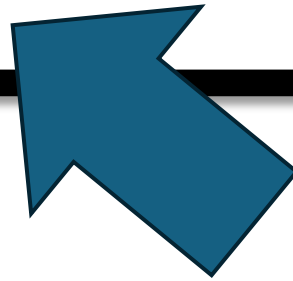
1a. Projected CACFP Income

**Must be documented using the Estimated Annual Food Program Reimbursement Worksheet. Upload Estimated Annual Food Program Reimbursement Worksheet template (linked below) to "Reimbursement Calculator" checklist item in CNPweb.*

[Estimated Annual Food Program Reimbursement Worksheet](#)

[CACFP Reimbursement Rates](#)

	Source	Annual Amount	Sponsor Explanation	Maine CACFP Comments
	Estimated CACFP Reimbursement	\$ 38,977.45		
	Estimated CACFP Cash-In-Lieu Reimbursement	\$ 2,301.00		
	Section Total	\$ 41,278.45		



1b. Prior Year CACFP Surplus

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

	Does this institution have a surplus balance of CACFP funds as of 9/30 of the previous year?	
--	--	--

Per FNS Instruction 796-2 Rev 4, all participating institutions must operate a nonprofit food service principally for the benefit of enrolled participants. All program reimbursement funds must be used solely for allowable CACFP purposes. Any surplus of funds must be retained and used only to maintain, expand, or improve the CACFP. If you have excess CACFP funds as of the end of the previous Federal fiscal year (9/30), complete the below section. Note: Do not enter a CACFP deficit - a CACFP deficit cannot be carried forward into the next year.

		Amount	Sponsor Explanation	Maine CACFP Comments
	Prior year surplus balance as of 9/30/xx	\$ -		
	Section Total	\$ -		

2. Non-Program Funds Used to Meet CACFP Requirements

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

<input type="checkbox"/>	Does this institution have unrestricted non-Program funds to meet CACFP requirements?	
--------------------------	---	--

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	Maine CACFP Comments
	Headstart Funds	\$ 12,000.00		
	Grant funding	\$ 8,000.00	Community Food Grant	
	Tuition	\$ 50,000.00	Parent Fees	
	Section Total	\$ 70,000.00		

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

Sponsor Information

Enter the information requested below.

Sponsor Name	Sticky Fingers Daycare
Agreement Number	C1000
Date Budget Created	6/1/2024
Revision	0
Number of CACFP Sites	1

1a. Projected CACFP Income

Schedule A Total Income

	Section	Annual CACFP Income
CACFP Income	1a.	\$ 41,278.45
Prior Year CACFP Surplus	1b.	\$ -
Unrestricted Non-CACFP Funds	2	\$ 70,000.00
Total Income		\$ 111,278.45

	Unrestricted Non-Program Funding Source	Annual Amount	Sponsor Explanation	Maine CACFP Comments
	Headstart Funds	\$ 12,000.00		
	Grant funding	\$ 8,000.00	Community Food Grant	
	Tuition	\$ 50,000.00	Parent Fees	
	Section Total	\$ 70,000.00		

Schedule A Total Income

	Section	Annual CACFP Income
CACFP Income	1a.	\$ 41,278.45
Prior Year CACFP Surplus	1b.	\$ -
Unrestricted Non-CACFP Funds	2	\$ 70,000.00
Total Income		\$ 111,278.45

SCHEDULE B: OPERATING COSTS FOR CACFP

3. Purchased Food Costs

**Provide a detailed explanation of how these costs were determined. Maine CACFP 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.*
**Purchased food is projected consumable program food costs (including snacks). Note if there are purchased vended meals there can only be an amount in purchased food if these supplies are purchased. Food purchases are creditable under the CACFP meal pattern and are going towards a reimbursable meal.*
**Note, any meals served that were purchased from a vendor for which the Sponsor does not have an approved and fully executed contract on file cannot be paid for with federal funds.*

SUPPORTING DOCUMENTATION REQUIRED: Upload documentation supporting how the food cost was calculated to the "Food Cost Justification" Checklist item in CNPweb.

Type	Annual Cost	Sponsor Explanation	Maine CACFP Comments
Purchased Food			
Purchased Vended Meals <i>*Provide Vendor Name</i>			
Section Total	\$ -		

4a. Equipment- Under \$5,000

** List all kitchen equipment/durable supplies with a useful life of over one year costing under \$5,000 per unit (i.e fridge, stove, small appliances) claimed as a direct cost to CACFP.*

SUPPORTING DOCUMENTATION REQUIRED: Provide an equipment inventory list with all equipment with a useful life of more than a year that are being funded with CACFP funds. Allocation percentage - provide the rationale used to support the allocation percentage used. Upload documentation to "Small Equipment Inventory/Allocation Plan" Checklist Item in CNPweb.

Item Description	Est. Purchase Date	Total Cost	% Allocated to CACFP	Annual Cost to CACFP	Sponsor Explanation	Maine CACFP Comments
Section Total				\$ -		

4b. Capital Equipment - Over \$5,000

** List all equipment and other nonexpendable personal property with a useful life of more than one year and an acquisition cost that meets the regulatory definition of equipment, currently \$5,000, that will be supported with CACFP funds.*

**All equipment over \$5,000 must be depreciated*

SUPPORTING DOCUMENTATION REQUIRED: 1) Inventory list with all equipment with a useful life of more than one year that were funded with CACFP funds. 2) Allocation plan: the rationale used to support the allocation percentage used. 3) Depreciation Schedule - Documentation for determining annual depreciation or depreciation schedule if not using straight line. Specific prior written approval is required if not using straight line method. Upload supporting documentation to "Capital Equipment Inventory, Allocation Plan & Depreciation Schedule" Checklist item in CNPweb.



SCHEDULE B: OPERATING COSTS FOR CACFP

3. Purchased Food Costs

**Provide a detailed explanation of how these costs were determined. Maine CACFP 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.*

**Purchased food is projected consumable program food costs (including snacks). Note if there are purchased vended meals there can only be an amount in purchased food if these supplemental food purchases are creditable under the CACFP meal pattern and are going towards a reimbursable meal.*

**Note, any meals served that were purchased from a vendor for which the Sponsor does not have an approved and fully executed contract on file cannot be paid for with federal funds.*

SUPPORTING DOCUMENTATION REQUIRED: Upload documentation supporting how the food cost was calculated to the "Food Cost Justification" Checklist item in CNPweb.

	Type	Annual Cost	Sponsor Explanation	Maine CACFP Comments
	Purchased Food			
	Purchased Vended Meals <i>*Provide Vendor Name</i>			
	Section Total	\$ -		

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	Month:	October						Directions: Track the monthly food program expenses and the CACFP reimbursement received. The total expenses and amount needed from other funding sources will auto-populate. Enter expense \$ amount in applicable column, columns will total on line 34. Attach receipts, invoices, cancelled/copies of checks, reimbursement confirmations, and any other supporting documentation for each cost/payment. CACFP Contract Specialists conducting on-site reviews will need access to the monthly reports and supporting documents to verify that institutions are maintaining a not-for-profit meal service.						
2	Year:													
3	Monthly CACFP Reimbursement Earned:													
4	Monthly Food Program Expenses:	-												
5	Amount Needed from Other Funding Source:	-												

6	Quarter:	1st Quarter (October 1 - December 31)						Directions: Total CACFP expenses and funding sources to pay the expenses will auto-populate from the 1st quarter (October-December). Excess CACFP funds must be spent and used solely for the conduct of the food service operation or to improve food service operations, principally for the benefit of the enrolled participants (e.g. cups that hold the entire serving size of milk, more fresh produce, small kitchen equipment, etc.). All CACFP expenses must be allowable and related to food service operations. If the quarterly totals sheet shows excess CACFP funds, plan how the money will be spent and document the plan in writing (include estimated costs).								
7	Year:															
8																
9	Quarterly CACFP Reimbursement Earned:		\$	-												
10	Total Quarterly Food Program Expenses:		\$	-												
11	Amount Needed from Other Funding Source:		\$	-												
12																
13																
14																
15																
16																

	CACFP General Ledger											
						Labor & Benefits		Other				Miscellaneous
				Food	Nonfood/ Kitchen Supplies	Food Service (Kitchen)	Admin.	Contracted Services (Food Vendor)	Kitchen Equipment	CACFP Travel (Admin.)	CACFP Travel (Oper.)	
Total Quarterly CACFP Expenses:				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

31													
32													
33													
34	Monthly CACFP Expenses:				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
35													
36													
37													
38													



4a. Equipment- Under \$5,000

* List all kitchen equipment/durable supplies with a useful life of over one year costing under \$5,000 per unit (i.e fridge, stove, small appliances) claimed as a direct cost to CACFP.

SUPPORTING DOCUMENTATION REQUIRED: Provide an equipment inventory list with all equipment with a useful life of more than a year that are being funded with CACFP funds. Allocation percentage - provide the rationale used to support the allocation percentage used. Upload documentation to "Small Equipment Inventory/Allocation Plan" Checklist Item in CNPweb.

	Item Description	Est. Purchase Date	Total Cost	% Allocated to CACFP	Annual Cost to CACFP	Sponsor Explanation	Maine CACFP Comments
			Section Total		\$ -		

4b. Capital Equipment - Over \$5,000

* List all equipment and other nonexpendable personal property with a useful life of more than one year and an acquisition cost that meets the regulatory definition of equipment, currently \$5,000, that will be supported with CACFP funds.

*All equipment over \$5,000 must be depreciated

SUPPORTING DOCUMENTATION REQUIRED: 1)Inventory list with all equipment with a useful life of more than one year that were funded with CACFP funds. 2) Allocation plan: the rationale used to support the allocation percentage used. 3) Depreciation Schedule - Documentation for determining annual depreciation or depreciation schedule if not using straight line. Specific prior written approval is required if not using straight line method. Upload supporting documentation to "Capital Equipment Inventory, Allocation Plan & Depreciation Schedule" Checklist item in CNPweb.

	Item Description	Purchase Date	Total Cost	Life Expectancy	Annual Depreciation	% Allocated to CACFP	Annual Cost to CACFP	Sponsor Explanation	Maine CACFP Comments
Section Total							\$ -		



Depreciation

[*\ di-'prē-shē-,ā-shun*]

An accounting method used to allocate the cost of a tangible or physical asset over its useful life.

4b. Capital Equipment - Over \$5,000

* List all equipment and other nonexpendable personal property with a useful life of more than one year and an acquisition cost that meets the regulatory definition of equipment, currently \$5,000, that will be supported with CACFP funds.

*All equipment over \$5,000 must be depreciated

SUPPORTING DOCUMENTATION REQUIRED: 1)Inventory list with all equipment with a useful life of more than one year that were funded with CACFP funds. 2) Allocation plan: the rationale used to support the allocation percentage used. 3) Depreciation Schedule - Documentation for determining annual depreciation or depreciation schedule if not using straight line. Specific prior written approval is required if not using straight line method. Upload supporting documentation to "Capital Equipment Inventory, Allocation Plan & Depreciation Schedule" Checklist item in CNPweb.

	Item Description	Purchase Date	Total Cost	Life Expectancy	Annual Depreciation	% Allocated to CACFP	Annual Cost to CACFP	Sponsor Explanation	Maine CACFP Comments
Section Total							\$ -		

5. NonFood Supplies

* Includes: non-food supply costs (i.e. dish detergent, cleaning supplies, food storage supplies, paper napkins, paper plates, etc.) and office supplies (pens, pencils, notepads, printer supplies/copier supplies)

SUPPORTING DOCUMENTATION REQUIRED: 1) Methodology used to arrive at estimated amount. 2) Allocation percentage: the rationale used to support the allocation percentage used. Upload supporting documentation to "Non-Food Supply Justification/Allocation Plan" Checklist item in CNPweb.

[illegible]

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 of if they will be compensated with CACFP funds.

SUPPORTING DOCUMENTATION REQUIRED: Provide a copy of the job description of all employees listed below. The job descriptions must include both CACFP and non-CACFP duties. Upload to "Job Descriptions Food Service & Administrative" Checklist item in CNPweb. For a list of required CACFP Duties go to Tab F below.

	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	Sponsor Explanation
					Total	for CACFP	by Sponsor	by CACFP	Monthly	Annual		

	Position/Title	Number of Personnel in Position	CACFP Program Months	Hourly Wage
	Teachers	2	12	\$ 12.00

Position/Title	Number of Personnel in Position	CACFP Program Months	Hourly Wage	
Teacher	2	12	\$ 12.00	
Teacher	1	12	\$ 15.00	

	Position/Title	Number of Personnel in Position	CACFP Program Months	Hourly Wage
	Teachers	2	12	\$ 12.00

Avg. Hours per Month*		Avg. Benefits Paid per Month		Total Cost to CACFP	
Total	for CACFP	by Sponsor	by CACFP	Monthly	Annual
160.0	60.0		\$ -	\$ 1,440.00	\$ 17,280.00

Avg. Benefits Paid per Month		Total Cost to CACFP	
by Sponsor	by CACFP	Monthly	Annual
\$ 125.00	\$ 46.88	\$ 1,533.75	\$ 18,405.00

Total Cost to CACFP		Specific CACFP Job Duties
Monthly	Annual	
\$ 1,533.75	\$ 18,405.00	Serving meals, Meal counts

F- Summary of Required Duties			

Job Duties	Category A= Admin Labor F= Food Service Labor
Ensuring meal pattern requirements are met	A
Ensuring Meal Benefit Forms are classified accurately	A
Ensuring meal counts are taken and recorded	A
Ensuring fiscal management	A
Maintaining proper records	A
Satisfying training requirements	A
Satisfying civil rights requirements	A
Tracking CACFP Income & Expenses	A
Preparing the monthly CACFP claim- Sponsor Admin	A
Submitting the monthly CACFP claim- Claim Approver	A
Program Monitors (if Sponsor has more than one site)	A
Ensuring that children in family daycare homes are enrolled in CACFP (DCH Sponsors Only)	A
Sanitation	F
Creating Menus	F
Recording Infant Meals	F
Shopping for food	F
Cooking/preparing food	F
Creating Standardized Recipes	F
Collecting CN Labels or Product Formulation Statements	F
Completing portion menus	F

25. Staffing Plan

In the chart below, list the person/position with primary responsibility for each CACFP area listed. The name of a staff person must be listed for each CACFP area on the chart. A person may be listed for more than one (1) CACFP area. For each area of responsibility, enter the number of staff hours projected per month.

Activity	Person	Position	Hours per Month
Ensuring meal pattern requirements are met	[REDACTED]	Administrative Asst	2.00
Ensuring Meal Benefit Forms are classified accurately	[REDACTED]	Admin Asst	1.00
Ensuring meal counts are taken and recorded	[REDACTED]	Admin Asst	4.00
Ensuring fiscal management	[REDACTED]	Executive Assistant	1.00
Maintaining proper records	[REDACTED]	Admin Asst	4.00
Satisfying training requirements	[REDACTED]	Executive Director	1.00
Sanitation	[REDACTED]	Childcare Nutritionist	40.00
Satisfying civil rights requirements	[REDACTED]	Executive Director	1.00
creating menus	[REDACTED]	Childcare Nutritionist	2.00
recording infant meals	[REDACTED]	Lead Infant Room Teacher	10.00
shopping for food	[REDACTED]	Childcare Nutritionist	8.00
cooking/preparing food	[REDACTED]	Childcare Nutritionist	80.00
creating standardized recipes	[REDACTED]	Childcare Nutritionist	2.00
collecting CN labels/product formulation stmts	[REDACTED]	Admin Asst	1.00
completing portion menus	[REDACTED]	Admin Asst	4.00
tracking CACFP income and expenses	[REDACTED]	Admin Asst	2.00
preparing the monthly CACFP claim	[REDACTED]	Admin Asst	2.00
submitting the monthly CACFP claim	[REDACTED]	Admin Asst	0.50
review claims information	[REDACTED]	social worker	1.00
prepare infant food	[REDACTED]	Lead Infant Room Teacher	4.00

Add Lines Click the "Add Lines" button for additional Staffing Plan. Add additional CACFP Activities

! food prep, cooking, serving meals, clean-up, etc.

CACFP funds.

ted below. The job descriptions must include both CACFP and non-CACFP duties. Upload to "Job Descriptions Food Ser



Budget- Non-food Supply Justification/Allocation Plan

Budget- Job Descriptions Food Service & Administrative

Budget- Contracted Service Agreements/Allocation Plans- Food Service & Administrative (ex. Equipment Maintenance Contracts)

Budget- Food Service Management Company Contract



	Tab	Job Title	% Non-CACFP Time	% CACFP Food Service	% CACFP Administrative	
1	Job	Employee 1	Classroom Teacher	82.50%	12.50%	5.00%
2		Employee 2	0	#DIV/0!	#DIV/0!	#DIV/0!
3	Assi	Employee 3	0	#DIV/0!	#DIV/0!	#DIV/0!
4	Child	Employee 4	0	#DIV/0!	#DIV/0!	#DIV/0!
5	Bus	Employee 5	0	#DIV/0!	#DIV/0!	#DIV/0!
6	Mea	Employee 6	0	#DIV/0!	#DIV/0!	#DIV/0!
7	Prep	Employee 7	0	#DIV/0!	#DIV/0!	#DIV/0!
8	Clea	Employee 8	0	#DIV/0!	#DIV/0!	#DIV/0!
9	Clas	Employee 9	0	#DIV/0!	#DIV/0!	#DIV/0!
10	Less	Employee 10	0	#DIV/0!	#DIV/0!	#DIV/0!
11		Employee 11	0	#DIV/0!	#DIV/0!	#DIV/0!
12		Employee 12	0	#DIV/0!	#DIV/0!	#DIV/0!
13		Employee 13	0	#DIV/0!	#DIV/0!	#DIV/0!
14		Employee 14	0	#DIV/0!	#DIV/0!	#DIV/0!
15		Employee 15	0	#DIV/0!	#DIV/0!	#DIV/0!
16		Employee 16	0	#DIV/0!	#DIV/0!	#DIV/0!
17		Employee 17	0	#DIV/0!	#DIV/0!	#DIV/0!
18		Employee 18	0	#DIV/0!	#DIV/0!	#DIV/0!
19		Employee 19	0	#DIV/0!	#DIV/0!	#DIV/0!
20		Employee 20	0	#DIV/0!	#DIV/0!	#DIV/0!
21		Employee 21	0	#DIV/0!	#DIV/0!	#DIV/0!
22		Employee 22	0	#DIV/0!	#DIV/0!	#DIV/0!
23		Employee 23	0	#DIV/0!	#DIV/0!	#DIV/0!
24		Employee 24	0	#DIV/0!	#DIV/0!	#DIV/0!
25		Employee 25	0	#DIV/0!	#DIV/0!	#DIV/0!

Question: A budget if CA costs?

Response: Y budget and determine the expenditure administrative

[7 CFR 226.6\(f\)\(1\)\(iv\)](#): Require each sponsoring organization to submit an administrative budget with sufficiently detailed information concerning projected CACFP administrative earnings and expenses, as well as other non-Program funds to be used in Program administration, for the State agency to determine the allowability, necessity, and reasonableness of all proposed expenditures, and to assess the sponsoring organization's capability to manage Program funds. The administrative budget must demonstrate that the sponsoring organization will expend and account for funds in accordance with regulatory requirements, FNS Instruction 796-2 (*Financial Management—Child and Adult Care Food Program*), [2 CFR part 200, subpart D](#), and [USDA](#) implementing regulations [2 CFR part 400](#) and [part 415](#), and applicable Office of Management and Budget circulars

[7 CFR 226.15\(b\)](#): *New applications and renewals*. Each new institution must submit to the State agency an application with all information required for its approval, as set forth in [§§ 226.6\(b\)\(1\)](#) and [226.6\(f\)](#). This information must demonstrate that a new institution has the administrative and financial capability to operate the Program, as described in the performance standards set forth in [§ 226.6\(b\)\(1\)\(xviii\)](#). Renewing institutions must annually certify that they are capable of operating the Program, as set forth in [§ 226.6\(b\)\(2\)](#).

quired in the
d/Non-Food

administrative
State agency to
f all proposed
as the
am.

Office Use Only: TO BE REVIEWED/COMPLETED BY CENTER DIRECTOR/CACFP AUTHORIZED REPRESENTATIVE

LABOR COST CHARGE CALCULATOR

Instructions:

- Step 1:** Select 'Hourly' or 'Salaried' from the dropdown list in cell C67.
- Step 2:** Enter the Hourly rate for Hourly employees, or the monthly salary for Salaried employees.
- **if your organization needs a different CACFP labor charge breakdown (i.e., weekly, biweekly), contact ME DOE****
- Step 3:** The total amount of CACFP labor charges for this employee for the month are in the yellow cells.
- These amounts are the maximum amount that can be charged to the CACFP account for this employee.
- If charging benefits to the CACFP, use the CACFP percent to calculate the CACFP allocation amount.

Select: Hourly or Salaried*	Hourly		
Enter Hourly Rate:*	\$15.00		
Total Operational CACFP Wages for the month:	\$315.00	CACFP %	53%
Total Monthly Administrative CACFP Wages for the month:	\$150.00	CACFP %	25%

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 of if they will be compensated with CACFP funds.*

SUPPORTING DOCUMENTATION REQUIRED: Provide a copy of the job description of all employees listed below. The job descriptions must include both CACFP and non-CACFP duties. Upload to "Job Descriptions Food Service & Administrative" Checklist item in CNPweb. For a list of required CACFP Duties go to Tab F

[illegible]



7. Contracted Services


Note the following contracted services require specific prior written approval - all less-than arms length transactions; maintenance & service repair contracts on Program equipment; and all other purchased service costs needed for Program operation. These items 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 rental/maintenance contracts; 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.

SUPPORTING DOCUMENTATION REQUIRED: Provide copy of contract for current year and rationale/method for allocation percentage. Upload required documentation to "Contracted Services Agreement/Allocation Plan" Checklist item in UNPweb.

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

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R																																																									
1							Maine Department of Education, Child Nutrition Child and Adult Care Food Program																																																																				
5	Sponsor Name																																																																										
6	Completed by																																																																										
7	Date																																																																										
10	SPECIFIC PRIOR WRITTEN APPROVAL																																																																										
11	<i>* Include in the table below any items for which you will be requesting specific prior written approval.</i>																																																																										
12	<i>*See Exhibit I from FNS 796-2 Rev. 4 for List of Costs Requiring Additional Approvals (Tab "Costs Req Specific Approval of this workbook)</i>																																																																										
14	<table border="1"><thead><tr><th>Line Item Number</th><th>Description</th><th>Sponsor Explanation</th><th>Maine CACFP Comments</th></tr></thead><tbody><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr></tbody></table>																			Line Item Number	Description	Sponsor Explanation	Maine CACFP Comments																																																				
Line Item Number	Description	Sponsor Explanation	Maine CACFP Comments																																																																								
27	<div></div> I, the sponsor, acknowledge in accordance with the Budget Guidance & FNS Instruction,that certain expenditures are unallowable unless specific prior written approval has been given from Maine CACFP separate from the approval of this budget. Any such items are listed in the table above.																																																																										
31	Disclosures of Related Party Transactions and/or Less-than-arms length Transactions																																																																										
32	<i>* Include in the table below any expenditures which require Disclosure.</i>																																																																										
	<i>* In particular, you must disclose any related-party or less-than-arms-length expenditures. This includes contracts, agreements,</i>																																																																										
			Specific Prior Written Approval			Costs Req Specific Approval			+																																																																		

Ready  Accessibility: Investigate



(a) Miscellaneous Food Service Expenses

*Specify any additional operational expenses that have not been listed

SUPPORTING DOCUMENTATION REQUIRED: Calculation supporting how budgeted line item was estimated. Allocation plan: the rationale used to support the allocation percentage used. Upload supporting documentation to "Misc Food Service Expense Jus

[illegible]

* 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)	\$ 0.670	.67 IRS rate effective 7/1/23
--	----------	-------------------------------

*Mileage logs must be maintained per FNS 796-2 Rev. 4 VIII 139(c)

	Position/Title	Monthly Average		Number of Months	Total Cost to CACFP		Sponsor Explanation	Maine CACFP Comments
		Total Miles	Mileage Reimbursement		Monthly	Annual		
					Section Total			

9. Facility and Utilities Costs

(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

9. Facility and Utilities Costs

(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)?	52
How many HOURS PER WEEK is the center open (average if >1 site)?	50

	Total Area in sq. ft. (average if >1 site)	Hour per Week Used for CACFP Food Service
Center(s)	1,000	
Kitchen(s)	300	15
Food Storage(s)	100	5
Other*		

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

Percent of Facility Expenses Allocable to CACFP

10.00%

**Costs associated with less-than-arms-length lease arrangements are limited to depreciation only. Less-than-arms-length and related-party transactions require specific prior written approval and the completion of the "Less than arms length rental" template*

Type	Lessor/Owner	Monthly Cost	Annual Cost	% Allocated to CACFP	Total Cost to CACFP	Are utilities or other items included in lease?	Sponsor Explanation
				Section Total	\$ -		



Maine
Department of
Education

(c) Utilities (Do not include utilities included in the rental cost above)

SUPPORTING DOCUMENTATION REQUIRED: Provide copies of invoices used to estimate annual cost. Upload supporting documentation to "Justification"

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

Schedule B Total Cost to CACFP

	Section	Annual Cost to CACFP
Purchased Food	3	\$ 70,000.00
Equipment - Under \$5,000	4a	\$ -
Capital Equipment - Over \$5,000	4b	\$ -
NonFood Supplies	5	\$ 2,500.00
Labor	6	\$ 18,405.00
Contracted Services	7	\$ -
Other Operational Costs	8	\$ -
Facility	9(b)	\$ 3,600.00
Utilities	9(c)	\$ -
Total Operational Costs		\$ 94,505.00

12. Other Administrative Costs

(a) Miscellaneous Office Expenses

**Submit supporting documentation with the budget and provide an explanation of the allocation below.*

**These are other costs that support CACFP administration and could include: printing, photo copies, postage, etc.*

SUPPORTING DOCUMENTATION REQUIRED: Provide documentation to support the cost of the items and an allocation plan: the rationale used to support the allocation percentage used. Upload supporting documentation to "Other Administrative Cos

	Description	Provider	Monthly Cost	CACFP Program Months	Annual Cost	% Allocated to CACFP	Total Cost to CACFP	Sponsor Explanation

Indirect costs- Agencies choosing to charge indirect costs to the CACFP will add applicable information in subsection (a) Miscellaneous Office Expenses. Under the Description column, place “Indirect Costs”. Under the Provider column, place the name of the organization. Under the Sponsor Explanation column, indicate the indirect cost rate used. For example, “Using de minimis indirect cost rate of 15%” or “Using federally negotiated indirect cost rate of 17.5%”. Reminder- Agencies choosing to charge indirect costs to the CACFP must upload their current Indirect Rate letter on the application checklist tab, off-line forms section, item 39.

(b) Facility Cost

*Indicate if rental/lease, owned or less than arms length

*Costs associated with less-than-arms-length lease arrangements are limited to depreciation only. Less-than-arms-length and related-party transactions require specific prior written approval and the completion of the "Less than arms length rental" tab

SUPPORTING DOCUMENTATION REQUIRED: A) Copies of lease/rental agreement for rented spaces. B) Depreciation schedule for owned properties. C) Less than arms length rental must provide documentation that supports the property acquisition cost and value of land D) support for square footage amounts used in allocation. Upload required supporting documentation to "Rental/Lease Agreement & Square Footage Justification" Checklist item in CNPweb.

[illegible]

(c) Utilities

SUPPORTING DOCUMENTATION REQUIRED: Provide copies of invoices used to estimate annual cost. Upload supporting documentation to "Justification for Utilities" Checklist item in CNPweb.

	Utility
	Electricity
	Office Phone System
	Internet
	Other (Specify)

Schedule C Total Cost to CACFP

	Section	Annual Cost to CACFP
Labor	10	\$ 23,850.00
Contracted Services	11	\$ -
Other Administrative Costs	12	\$ -
Facility	13(b)	\$ -
Utilities	13(c)	\$ -
Total Administrative Costs		\$ 23,850.00

ANNUAL CACFP BUDGET SUMMARY

Sponsor Name	Sticky Fingers Daycare	Date Created	6/1/2024
Agreement Number	C1000	Revision	0

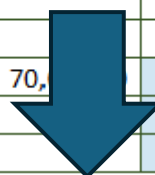
Number of Sites	1
% of Income Spent on Food	100.0%

No more than 15% of your projected CACFP meal reimbursement can be used to fund administrative costs.

Admin Costs Paid with CACFP Funds	\$ -
Maximum CACFP Allowable for Admin	\$ 5,846.62
CACFP Funded Admin %	0%

Direct Funded: Indicate with a YES which of the CACFP expenses will be directly funded with the CACFP reimbursement that is earned

Line Item		CACFP Amount	Paid for w/ CACFP Funds (Yes/No)	Maine CACFP Approved Amount
A1a	Total CACFP Income	\$ 41,278.45		
A1b	Prior Year CACFP Surplus	\$ -		
Income Grand Total		\$ 41,278.45		\$ -
B	Operating Costs			
3	Purchased Food	\$ 70,		
4a	Equipment - Under \$5,000	\$		
4b	Capital Equipment - Over \$5,000	\$		



Direct Funded: Indicate with a YES which of the CACFP expenses will be directly funded with the CACFP reimbursement that is earned

	Line Item	CACFP Amount	Paid for w/ CACFP Funds (Yes/No)	Maine CACFP Approved Amount
A1a	Total CACFP Income	\$ 41,278.45		
A1b	Prior Year CACFP Surplus	\$ -		
Income Grand Total		\$ 41,278.45		\$ -
B	Operating Costs			
3	Purchased Food	\$ 70,000.00	Yes	
4a	Equipment - Under \$5,000	\$ -		
4b	Capital Equipment - Over \$5,000	\$ -		
5	NonFood Supplies	\$ 2,500.00	No	
6	Labor	\$ 18,405.00	No	
7	Contracted Services	\$ -		
8	Other Operational	\$ -		
9(b)	Facility	\$ 3,600.00	No	
9(c)	Utilities	\$ -		
Operational Subtotal		\$ 94,505.00		\$ -
C	Administrative Costs			
10	Labor	\$ 23,850.00	No	
11	Contracted Services	\$ -		
12	Other Administrative	\$ -		
13(b)	Facility	\$ -		
13(c)	Utilities	\$ -		
Administrative Subtotal		\$ 23,850.00		\$ -
Expenses Grand Total		\$ 118,355.00		\$ -
Overall Balance		\$ (77,076.55)		\$ -

A	B	C	D	E	F
Summary of Supporting Documentation					
Tab	Section	Type/Item	Required Documentation	CNPweb Checklist Item	
A - Income	1a. Projected CACFP Income	CACFP Income	Reimbursement must be calculated using Maine CACFP provided Estimated Annual Food Program Reimbursement Worksheet	Reimbursement Calculator	
B- Operating	3. Purchased Food Costs	Purchased Food/Purchased Vended Meals	Provide methodology used to estimate purchased food cost.	Food Cost Justification	
B- Operating	4a. Equipment - Under \$5,000	Equipment - Under \$5,000	1) Inventory list with all equipment with a useful life of more than a year that were funded with CACFP funds. 2) Allocation percentage - provide the rationale used to support the allocation percentage used.	Small Equipment Inventory/Allocation Plan	
B- Operating	4b. Capital Equipment - Over \$5,000	Capital Equipment - Over \$5,000	1)Inventory list with all equipment with a useful life of more than one year that were funded with CACFP funds. 2) Allocation plan: the rationale used to support the allocation percentage used. 3) Depreciation Schedule - Documentation for determining annual depreciation or depreciation schedule if not using straight line. Specific prior written approval is required if not using straight line method.	Capital Equipment Inventory, Allocation Plan & Depreciation Schedule	
B- Operating	5. Nonfood Supplies	Nonfood Supplies	1) Methodology used to arrive at estimated amount. 2) Allocation percentage: the rationale used to support the allocation percentage used.	Non-Food Supply Justification/Allocation Plan	
B- Operating	6. Labor Costs - Employees with CACFP Food Service Duties	Position/Title	Job descriptions for all employees listed	Job Descriptions for Food Service & Administrative	
B- Operating	7. Contracted Services	Contracted Service	1) Copy of executed contract for current year. 2) Allocation plan - rationale used to support the allocation percentage used.	Contracted Services Agreement/Allocation Plan	
B- Operating	8(a) Miscellaneous Food Service Expenses	Miscellaneous Food Service Expenses	1) Calculation supporting how budgeted line item was estimated. 2) Allocation plan: the rationale used to support the allocation percentage used.	Misc Food Service Expense Justification/Allocation Plan	
B- Operating	8(b) Annual Mileage, Lodging, and Meals for CACFP Food Transportation Costs and Staff Training	Mileage Log	Mileage logs must be maintained per FNS 796-2 Rev. 4 VIII I 39(c) , this is not required to be submitted as part of the budgeting process but must be available upon request as part of a review.	N/A	
B- Operating	9 Facility and Utilities Cost	Rental/Lease Expense	1) Copy of lease or rental agreements 2) Support for square footage used in allocation	Rental/Lease Agreement & Square Footage Justification	
B- Operating	9 Facility and Utilities Cost	Owned Facility - Depreciation Expense	Copy of depreciation schedule 2) Support for square footage used in allocation	Rental/Lease Agreement & Square Footage Justification	
B- Operating	9 Facility and Utilities Cost	Less than Arms Length Rental	1) Documentation must be provided that supports the property acquisition cost and value of land used for Less than arms length rental calculation. 2) Complete the less than arms length rental template. 3) Provide support for square footage used in allocation	Rental/Lease Agreement & Square Footage Justification	
B- Operating	9 Facility and Utilities Cost	Utilities	Provide copies of invoices used to estimate annual cost.	Justification of Utilities	
C- Administrative	10. Labor Costs - Employees with CACFP Administrative Duties	Position/Title	Provide a copy of the job description of all employees listed.	Job Descriptions for Food Service & Administrative	
C- Administrative	11. Contracted Services for CACFP Administrative Costs	Contracted Service	1) Copy of executed contract for current year. 2) Allocation plan - rationale used to support the allocation percentage used.	Contracted Services Agreement - Administrative/Allocation Plan	

Instructions

A - Income

B - Operating

C - Administrative

D - Summary

E - Summary of Supporting Docs

F - Summary of Required Duties



Sponsor Name	Sticky Fingers
Completed by	Alissa Mank
Date	5/20/24

LESS THAN ARMS LENGTH FACILITY RENTAL CALCULATION

Calculation of Annual Depreciation








Property Acquisition Cost*	\$ 100,000.00
Value of Land*	\$ 30,000.00
Depreciable Value	\$ 70,000.00
30 Year Depreciable Life	30
Annual Depreciation	\$ 2,333.33

*Must provide documentation that supports the property acquisition cost and value of land used.

Allocation of Facility Cost to CACFP

How many WEEKS PER YEAR is the center active in CACFP (average if >1 site)?	52
How many HOURS PER WEEK is the center open (average if >1 site)?	50

	Total Area in	Hour per Week Used for CACFP
Center(s)	1,000	
Kitchen(s)	300	15
Food Storage(s)	100	5
Other*		

19.	Budget- Food Cost Justification/Allocation Plan		
20.	Budget- Annual Budget Form		
21.	Budget- Specific Prior Written Approval		
22.	Budget- Reimbursement Calculator		
23.	Budget- Schedule of Federal Awards		
24.	Budget- Food Cost Justification		
25.	Budget- Small Equipment Inventory/Allocation Plan		
26.	Budget- Capital Equipment Inventory/Allocation Plan		
27.	Budget- Non-food Supply Justification/Allocation Plan		
28.	Budget- Job Descriptions Food Service & Administrative		
29.	Budget- Contracted Service Agreements/Allocation Plans- Food Service & Administrative (ex. Equipment Maintenance Contracts)		
30.	Budget- Food Service Management Company Contract		
31.	Budget- School Food Authority Contract		
32.	Budget- Rental/Lease Agreement & Square Footage Justification		
33.	Budget- Less than Arms Length Rental Calculation		
34.	Budget- Justification for Utilities - Food Service & Administrative		
35.	Budget- Depreciation Schedule		
36.	Budget- Indirect Rate Letter		
37.	Budget- New Indirect Rate Letter		
38.	Budget- Specific Prior Written Approval Request Letter		
39.	Budget- Specific Prior Written Approval Letter		
40.	Budget- Carryover Report		
41.	Budget- Carryover Approval		
42.	Budget- Single Audit Report		
43.	Budget- Profit & Loss Statement From the Most Current Reconciled Year (Non-Profit Institutions)		
44.	Budget- Most Current Income Tax Form 1040 w/schedule C or Form 1120 if incorporated (For-Profit Institutions)		

Alissa Mank

CACFP Nutrition Consultant

Program Reviews, At Risk Afterschool Meals, Pre-K Meal Pattern

207-624-6879

207-446-3495 (Cell)

alissa.m.mank@maine.gov

April Taylor

CACFP Nutrition Consultant

Program Reviews, CACFP Claims, Outreach, Culinary Specialist

207-215-9034

april.taylor@maine.gov

Troy Fullmer

CACFP Nutrition Consultant

Program Reviews, Regulations, New Programs, Agreements

207-816-2312

troy.fullmer@maine.gov

Christina DeRocher

CACFP Nutrition Consultant

Program Reviews, At Risk Afterschool Meals, Agreements







207-816-2246

christina.derocher@maine.gov

Help Documentation

Document Type:

Program Year: 2025

Sort	Program	Form Description	PDF	DOC	XLS	TXT	Last Updated
4	CACFP	CACFP Claim File Upload Specifications					Last Updated Date
5	CACFP	Step-by-step Agreement Completion Instructions					Last Updated Date
7	CACFP	CACFP Claim Entry Instructions					Last Updated Date
8	CACFP	CACFP CNP Web User Access Form					Last Updated Date
9	CACFP	CNPweb Agreement Revision Form					Last Updated Date
11	CACFP	CACFP Claim Approver Instructions					Last Updated Date

Maine Department of Education- Child Nutrition

CACFP Annual Planning Timeline

	July	August	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	August
Renewal apps. open 7/1 and close 8/31	July. 1	Aug.31											July.1	Aug.31
Renewal apps. reviewed/approved 7/15- 10/31	July. 15			Oct.31									Approving renewal apps.	
Report Actual Exp. Unaffiliated centers due last bus. day of Nov.					Last bus.day									
Financial reviews completed 10/1- 12/30				Oct. 1		Dec. 30								
Onsite AR visits completed Jan. - Aug.							Jan.1							Aug.31



Questions?

Non-Discriminatory & Civil Rights Information

Civil Rights Statements and Information

The Civil Rights statements must be included on all program materials. This includes menus, eligibility notification letters, food service newsletters, home page of the school's website and verification notification letters. Program information must be available in different languages including in part web pages, applications, parent letters. Translation services from a certified translator must be available at no cost to participant.

Non-Discrimination Statement

The following statement is to be included on all materials regarding USDA Programs that are produced for public information. The statement cannot be modified:

Federal Non-Discrimination Statement

In accordance with federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, this institution is prohibited from discriminating on the basis of race, color, national origin, sex (including gender identity and sexual orientation), disability, age, or reprisal or retaliation for prior civil rights activity.

Program information may be made available in languages other than English. Persons with disabilities who require alternative means of communication to obtain program information (e.g., Braille, large print, audiotope, American Sign Language), should contact the responsible State or local Agency that administers the program or USDA's TARGET Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800) 877-8339.

To file a program discrimination complaint, a Complainant should complete a Form AD-3027, *USDA Program Discrimination Complaint Form* which can be obtained online at: <https://www.usda.gov/sites/default/files/documents/USDA-OASCR%20P-Complaint-Form-0508-0002-508-11-28-17Fax2Mail.pdf>, from any USDA office, by calling (866) 632-9992, or by writing a letter addressed to USDA. The letter must contain the complainant's name, address, telephone number, and a written description of the alleged discriminatory action in sufficient detail to inform the Assistant Secretary for Civil Rights (ASCR) about the nature and date of an alleged civil rights violation. The completed AD-3027 form or letter must be submitted to USDA by:

- (1) **mail:**
U.S. Department of Agriculture
Office of the Assistant Secretary for Civil Rights
1400 Independence Avenue, SW
Washington, D.C. 20250-9410; or
- (2) **fax:**
(833) 256-1665 or (202) 690-7442; or
- (3) **email:**
program.intake@usda.gov

This institution is an equal opportunity provider.

(Federal statement updated 5/18/2022)

State Non-Discrimination Statement

The Maine Human Rights Act prohibits discrimination because of race, color, sex, sexual orientation, age, physical or mental disability, genetic information, religion, ancestry or national origin.

Complaints of discrimination must be filed at the office of the Maine Human Rights Commission, 51 State House Station, Augusta, Maine 04333-0051. If you wish to file a discrimination complaint electronically, visit the Human Rights Commission website at <https://www.maine.gov/mhrc/file/instructions> and complete an intake questionnaire. Maine is an equal opportunity provider and employer.