

Child and Adult Care Food Program

Sponsoring Organization Budget

Organizations participating in the Child and Adult Care Food Program (CACFP) must account for the cost of operating a nonprofit food service through the consistent use of generally accepted accounting principles. Allowable costs must be necessary, reasonable, authorized and current. The cost must be properly disclosed and must be allocated so that only the allowable share of the cost is assigned to the program. It is the organization's responsibility to properly disclose all cost included in the budget. The organization must specifically identify each cost item in the budget and, where necessary, must explain how each cost was calculated.

Only those expenses incurred to operate the food service for enrolled participants should be included in CACFP budget. Refer to FNS Instruction 796-2 for additional information on allowable cost, unallowable cost, required documentation, program income and operating a nonprofit food service.

Food Service ADMINISTRATIVE – Budget Justification – This section is used to provide detailed information for each administrative position that has Food Service responsibilities.

Note 1: You must maintain a written compensation policy for each position. This policy, which is usually part of a larger set of personnel policies, establishes the way employees earn compensation. It must address 1) Rates of pay; 2) Work hours including breaks and meal periods; 3) Payment schedules.

Note 2: You must maintain daily time reports to establish the portion of Administrative labor that is paid from CACFP funds.

Administrative labor includes labor that is necessary for planning, organizing and managing the nonprofit food service. Labor Costs include: Base Salary, Employment Taxes, Fringe Benefits, Overtime Pay, Holiday Pay, Compensatory Leave, Incentive Payments, and Severance Pay. **Only document the employer's share.**

Position (such as Cook, Caregiver, Janitor, etc.)	1. Number of Personnel in this Position	2. Annual Base Salary & Employer Payroll Taxes	3. Additional Labor Costs and Benefits – such as: Fringe Benefits, Overtime Pay, Holiday Pay, Compensatory Leave, Incentive Payments, and Severance Pay. You must complete this column if you list any positions. Include only the Employer's Share	4. Total Base Salary and Benefits (2 + 3)	5. Number of Hours Worked Daily	6. % of Time Spent on Food Service Activities (Divide Item number 5 on Staffing Plan by total hours worked per week.)	7. Salary and benefits for food service duties (Column 4 X Column 6)	8. Funding Source (CACFP, tuition, etc.)
<u>Title: Center Manager</u>	1	51,500	12,500	64,000	7.5	25%	16,000	CACFP & Greenville County
<u>Title: After School Coordinator</u>	1	20,000		20,000	4	1%	2,000	CACFP & Greenville County
<u>Title: District Community Center Manager</u>	1	53,235	12,750	65,985	7.5	10%	6598	CACFP & Greenville County
<u>Title:</u>								
TOTAL ADMINISTRATION LABOR COSTS							<u>18,659</u>	

Institution Name: Greenville Rec

Agreement Number: AR 20157

Administration Budget Sheet

<i>Cost Category</i>	<i>Annual Cost for Food Service Administration</i>	<i>Funding Source (CACFP, tuition, etc.)</i>	<i>Total amount to be paid with CACFP funds</i>	<i>Amount Approved by DSS</i>
Materials and Supplies				
<i>Copy Paper</i>	\$ 150	CACFP	\$ 150.00	\$
	\$		\$	\$
	\$		\$	\$
Total Materials and Supplies	\$		\$ 150.00	\$
Facilities and Space				
	\$		\$	\$
	\$		\$	\$
	\$		\$	\$
Total Facilities and Space	\$		\$	\$
Communication				
	\$		\$	\$
	\$		\$	\$
	\$		\$	\$
Total Communication	\$		\$	\$

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Administration Budget Sheet continued

<i>Cost Category</i>	<i>Annual Cost for Food Service Administration</i>	<i>Funding Source (CACFP, tuition, etc.)</i>	<i>Total amount to be paid with CACFP funds</i>	<i>Amount Approved by DSS</i>
Travel				
Mileage	\$ 100.00	CACFP	\$ 100.00	\$
Lodging	\$		\$	\$
Other:	\$		\$	\$
	\$		\$	\$
Total Travel	\$		\$ 100.00	\$
Other Costs				
Indirect Costs	\$		\$	\$
Insurance	\$		\$	\$
Bonding	\$		\$	\$
	\$		\$	\$
	\$		\$	\$
	\$		\$	\$
	\$		\$	\$
	\$		\$	\$
Total Other	\$		\$ 150.00	\$
Total Administrative Labor Costs (from administrative labor worksheet)	\$		\$ 18,659	\$
Grand Total Administration Budget	\$		\$ 18,909.	\$
Percentage of CACFP funds that will be used for administrative costs (cannot exceed 15% of projected annual CACFP funds)				

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Food Service OPERATIONAL – Budget Worksheet – This section is used to provide detailed information for each OPERATIONAL position that has Food Service responsibilities.

Note 1: You must maintain a written compensation policy for each position. This policy, which is usually part of a larger set of personnel policies, establishes the way employees earn compensation. It must address 1) Rates of pay; 2) Work hours including breaks and meal periods; 3) Payment schedules.

Note 2: You must maintain daily time reports to establish the portion of Operation labor that is paid from CACFP funds.

Operating labor includes labor that is necessary for menu planning, preparing and serving meals, clean-up, supervision of children during the meal service, and on-site preparation of CACFP records (such as meal count and menu records). Labor Costs include: Base Salary, Employment Taxes, Fringe Benefits, Overtime Pay, Holiday Pay, Compensatory Leave, Incentive Payments, and Severance Pay. **Only document the employer's share.**

Position (such as Cook, Caregiver, Janitor, etc.)	1. Number of Personnel in this Position	2. Annual Base Salary & Employer Payroll Taxes	3. Additional Labor Costs and Benefits – such as: Fringe Benefits, Overtime Pay, Holiday Pay, Compensatory Leave, Incentive Payments, and Severance Pay. You must complete this column if you list any positions. Include only the Employer's Share	4. Total Base Salary and Benefits (2 + 3)	5. Number of Hours Worked Daily <i>Per wk</i>	6. % of Time Spent on Food Service Activities (Divide item number 5 on Staffing Plan by total hours worked per week.)	7. Salary and benefits for food service duties (Column 4 X Column 6) <i>9mo</i>	8. Funding Source (CACFP, tuition, etc.)
<u>Title:</u> Center Manager	1	18,252 ⁺	=	18,252	4	25%	3,422	
<u>Title:</u>		+	=					
<u>Title:</u>		+	=					
<u>Title:</u>		+	=					
TOTAL OPERATIONAL LABOR COSTS							3,422	

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Operational Budget Sheet

<i>Cost Category</i>	<i>Annual Cost for Food Service Administration</i>	<i>Funding Source (CACFP, tuition, etc.)</i>	<i>Total amount to be paid with CACFP funds</i>	<i>Amount Approved by DSS</i>
Food				
	\$ 23,000	CACFP	\$ 23,000	\$
	\$		\$	\$
	\$		\$	\$
Total Food	\$		\$ 23,000	\$
Facilities and Space				
	\$		\$	\$
	\$		\$	\$
	\$		\$	\$
Total Facilities and Space	\$		\$	\$
Materials and Supplies				
	\$		\$	\$
	\$		\$	\$
	\$		\$	\$
Total Materials and Supplies	\$		\$	\$

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Operational Budget Sheet continued

<i>Cost Category</i>	<i>Annual Cost for Food Service Administration</i>	<i>Funding Source (CACFP, tuition, etc.)</i>	<i>Total amount to be paid with CACFP funds</i>	<i>Amount Approved by DSS</i>
Purchased Services				
	\$		\$	\$
	\$		\$	\$
	\$		\$	\$
	\$		\$	\$
	\$		\$	\$
Total Purchased Services	\$		\$	\$
Other (must specify)				
<i>Mileage</i>	\$ 1,346		\$	\$
	\$		\$	\$
	\$		\$	\$
	\$		\$	\$
	\$		\$	\$
	\$		\$	\$
	\$		\$	\$
	\$		\$	\$
	\$		\$	\$
	\$		\$	\$
Total Other	\$ 1346		\$	\$
Total Operational Labor Costs (from operational labor worksheet)	\$ 3422		\$	\$
Grand Total Operational Budget	\$ 27,768		\$	\$

Center	# of meals	Meals Per wk		
B. Town	55 x 5	275	x 39	10725
F. Town	25	125		4875
MT PI	60	300		11700
Slater	30	150		5850
	170 x 5	850	x 39	33,150

Cost Per meal

850 x .70 = 595 33,150 x .69 = 22874

Reimbursement

33150 x .82 = 27183

TOTAL Budget operational

Food -	23,000
Mileage -	1,346
Labor	3,422
	<u>27,768</u>