

**INSTRUCTIONS**

In preparing the budget for FFY 2011, anticipate the costs that will be incurred by your Sponsoring Organization in the operation of CACFP for day care homes. All costs must conform with the FNS 796-2 (rev. 3), Financial Management Instruction for CACFP.

**General Instructions:**

1. **Read each section carefully.**
2. **Only original copies of the FFY 2011 Budget with original signatures will be accepted.**
3. **Do not write in shaded areas.**
4. **All Sponsors must use the FFY 2011 Budget Format. Obsolete formats and budget applications from previous years will not be accepted.**
5. **Double check all calculations.**
6. **Attach supporting documentation as necessary.**
7. **Items marked with an asterisk require specific prior written approval. See specific line items for instructions.**
8. **All projected CACFP annual cost figures must be rounded to the nearest dollar.**
9. **Page 5 of the administrative budget must be signed by an authorized representative of the agency as listed on the Certificate of Authority.**

Please read the following note carefully, as the approval for some costs charged to CACFP may no longer be allowed.

1. **Disclosure of Costs:** All costs to be charged to CACFP must be disclosed in the budget. Failure to disclose costs that are not specifically identified in the budget are automatically disallowed. When uncertain if a cost is allowable, refer to the Financial Management – Child and Adult Care Food Program (FNS Instruction 796-2, Rev. 3). This document is available to order (use order form DOH-3978) or download from CACFP’s website at [www.nyhealth.gov/prevention/nutrition/cacfp/regspm](http://www.nyhealth.gov/prevention/nutrition/cacfp/regspm). Also refer to the enclosed USDA brochure titled, “CACFP FNS Instruction 796-2, Rev. 3, Approval Requirements.”
2. **Specific Prior Written Approval:** Specific Prior Written Approval (SPWA) from CACFP is required for costs that are considered non-routine to program operations. These costs are identified in the budget by a red asterisk. CACFP must review such costs to determine if they are necessary, reasonable, and allowed. To obtain approval for costs requiring SPWA, sponsors must specifically identify the item, the amount to be charged to CACFP, and include appropriate supporting documentation. CACFP will then provide written approval for each cost that requires SPWA. Failure to secure SPWA will make the cost unallowable and may result in a recovery of administrative funds.

In some cases, SPWA is needed from USDA before the cost can be approved by CACFP. This includes costs for loans to and from CACFP, memberships in civic or community organizations (such as the United Way), and any less-than-arms-length transactions. Failure to request approval for such costs will make them unallowable and may result in a recovery of administrative reimbursement.

**REMINDER:** Sponsoring Organizations will receive payment based on the number of homes claimed each month multiplied by the administrative rate set forth by the United States Department of Agriculture (USDA). The Sponsoring Organization may only receive yearly payment equivalent to the lesser of these three:

1. Actual administrative reimbursement received,
2. Approved budget, or
3. Actual reported expenditures.

Additionally, during any fiscal year, the administrative payments may not exceed 30 percent of the total amount of administrative and food service payments for day care homes. The lesser amount will be determined at the end of the fiscal year. If the amount paid to the Sponsor is greater than the approved budget or actual expenditures, or if the administrative reimbursement is greater than 30 percent of the total CACFP payments, the difference will be recovered from the Sponsoring Organization.

**I. Projected Revenue**

Enter the number of homes that you anticipate your organization will sponsor in the upcoming fiscal year. Use this number to calculate the anticipated revenue, upon which you will base your budget request.

**Example:** An organization sponsoring 165 providers calculates administrative payment as follows:

50 x \$102	(the administrative rate for the initial 50 homes)	= \$5,100 × 12 mos. = \$ 61,200
115 x \$78	(the administrative rate for the next 150 homes)	= \$8,970 × 12 mos. = \$107,640
		<b>Projected Total Annual Revenue = \$168,840</b>

## **2. Projected Annual Administrative Costs**

**A. PERSONNEL:** The allocation of administrative costs must be based on the time staff spend conducting CACFP duties, in part or in total, in relation to each position or title. The portion of salaries/wages paid by CACFP must be incorporated into the regular hours worked by each employee. Separate CACFP payroll checks are not permissible and will be disallowed. Payment for conducting routine CACFP duties as overtime is also not allowed. Non-routine overtime **requires SPWA**.

**Salaries\***: CACFP salaries must equal the total calculated from the **Administrative Labor and Monitoring Activities Chart (column 7 on page 6)**. Note: any change in the sponsor's compensation policy that results in a substantial increase to an individual's or group of employees' salary or hourly rate **requires SPWA**.

**FICA/Medicare:** CACFP's share of social security contributions. All personnel paid with CACFP funds must have appropriate FICA/Medicare withholdings.

**Group Insurance/Health Insurance:** CACFP's share of the Sponsor's group health and accident premiums.

**Retirement:** CACFP's share of retirement contributions paid on behalf of program employees.

**Workers Compensation:** CACFP's share of worker's compensation coverage. Cannot exceed 3.5% of total salary.

**Unemployment Compensation:** CACFP's share of unemployment insurance. Cannot exceed 9.9% of total salary.

**Disability:** CACFP's share of disability insurance.

**Other:** Describe any other costs in this category.

**B. OPERATING COSTS:** Items with a single purchase price of less than \$5000, including shared purchases (e.g. copier machine). Receipts, invoices or other documentation must be kept for all purchases. Please note that the cost of bottled-water service is not allowed.

**Office/Maintenance Supplies:** Standard office supplies such as paper, envelopes, pencils, etc.

Supplies purchased for pest control, janitorial or custodial needs. If a janitorial or custodial service is used, list those costs in the Allocated Costs budget category.

**Rental of Equipment:** Include equipment rentals and service agreements for items such as copier and postal machines. List the equipment to be rented and attach a copy of rental and/or service agreements.

**Furniture, Fixtures & Equipment\***: Items with a single purchase price of less than \$5000. List the items to be purchased by estimated cost. Depreciation of equipment costs **requires SPWA**.

**Computer Equipment:** Hardware and other equipment needed for CACFP operations only. Contact CACFP for minimum system requirements.

**Printing:** Costs associated with the purchase of printed materials used for CACFP day care homes purposes (e.g., meal count and menu forms, outreach flyers).

**Postage:** Costs pertaining to postal services, stamps, express mail (e.g., the cost of sending correspondence to day care home providers, mailing claims to CACFP).

**Bank Charges:** CACFP's share of bank service charges specific to CACFP operations only. Stop payment charges and account reconciliation charges **require SPWA**. Insufficient fund charges and late fees are not allowable costs.

**Advertising:** Costs for advertising position vacancies, program outreach, etc. Explain the purpose of the cost.

**Other:** Describe any other costs in this category.

**C. ALLOCATED EXPENSES:** Reimbursement can only cover the share of costs that benefit CACFP's day care homes operation. Cost allocation plans must be in accordance with guidelines from one of the following: OMB Circular A-87, OMB Circular A-122, and/or NYC ACS. A cost allocation methodology must assign expenses equitably and proportionally to the proper funding sources.

**Property Insurance\***: CACFP's share of annual premiums for property insurance **requires SPWA**.

**Custodial Services:** CACFP's share of such services. Submit a copy of any contract(s).

**Utilities:** CACFP's share of charges for electricity, gas, water, and sewer – if not included in the space rental cost. These costs should be charged according to the same proration procedure used to charge rent.

**Office Rent or "Use" Allowance\***: CACFP's share of rent. Include a breakdown if rent is allocated among several office locations. Depreciation or use allowances for agency-owned buildings **requires SPWA**.

**Telephones:** CACFP's share of telephone costs including the rental of equipment.

**Cell Phones:** CACFP's share of cell phone costs for monitoring staff services only.

**Internet Access:** CACFP's share of internet costs including installation and service provider costs.

Liability Insurance\*: CACFP's share of annual premiums for liability insurance **requires SPWA**.

Administrative Overhead\*: CACFP's share of administrative costs not included in Personnel budget category. Cannot exceed 15% of total salary. Sponsoring Organizations must submit a methodology for how administrative overhead percentage was determined and copy of agency's IRS Form 990 (Return of Organization Exempt from Income Tax) or most recent A133 Audit Report. The Administrative overhead methodology to be used to calculate this cost **requires SPWA**.

Other: Describe any other costs in this category.

**D. TRAVEL**: Include travel costs incurred by employees in the operation and administration of CACFP for day care homes. Travel expenditures must be adequate to ensure that monitoring visits are conducted in accordance with the regulations (a minimum of three visits annually, and not more than six months may elapse between visits). Documentation must be maintained for of all CACFP related travel.

Mileage: Mileage reimbursement paid to employees who use their own vehicles for CACFP purposes. The mileage reimbursement cannot exceed the current Federal rate of \$0.50 (from January 1, 2010 until changed) per mile.

MTA/Metro Cards: The cost of bus or train fares for travel to conduct monitoring visits or training sessions. New York City agencies only.

Other Public Transportation/Fares: The cost of car service or taxi fares for travel to conduct monitoring visits or training sessions.

Transportation Costs for Agency Owned/Leased Vehicle: List the transportation costs for agency owned or leased vehicles.

Vehicle Lease: List only the portion of the lease that represents use for CACFP day care home purposes. **Attach a copy of the vehicle lease(s)**.

Gas and Oil/ Maintenance and Repairs: The portion of costs for oil and gas for vehicles the agency owns or leased for CACFP day care home purposes; and/or the portion of costs of maintenance/repairs for agency owned or leased vehicles used for CACFP day care home purposes.

Insurance: CACFP's share of insurance premiums for agency owned or leased vehicles used for CACFP day care home purposes.

Out-of-Area Travel\*: Attach a detailed explanation for any out-of-area travel proposed for CACFP staff for CACFP purposes only. Attendance at general childcare or other conferences (non-CACFP specific) **requires SPWA**. Include the purpose, location, and names of staff traveling, meals and lodging per diem, date and number of days.

Other: Describe any other costs in this category.

**E. TRAINING**: CACFP sponsors are required to train providers at least once per year.

**Provider Training:**

Facility Rental: List facility rental costs.

Refreshments/Food Demos: List estimated food costs for refreshments or food purchased to demonstrate preparation techniques, etc.

Paid Speakers/Presenters\*: List the speaker name, credentials, and topics to be presented. Paid speakers cannot be agency employees. Submit a copy of any contract(s). Include only costs for speakers related specifically to CACFP operations. **Requires SPWA**.

Education & Training Supplies: Expenditures for training supplies and equipment with a single purchase price of less than \$5000. Attach a list of items to be purchased and estimated costs of each.

**Sponsor Staff Training**

Staff Training/Tuition\*: Attach details on the employee tuition and conference fees for food, nutrition, or childcare related training for employees. Include title of the event, dates and staff attending. **Requires SPWA**.

Subscriptions/Dues\*: Costs for subscriptions and membership dues for food, nutrition, or child care related associations. The cost of memberships in civic or community organizations requires written approval from USDA.

Other: Describe any other costs in this category.

**F. CONTRACTS FOR PROFESSIONAL SERVICES**\*: Attach a copy of all contracts for professional services, whether charged in full or partially to CACFP. All contracts for professional services **requires SPWA**.

Bookkeeping Services: CACFP's share of contracts for bookkeeping services.

Accounting Services: CACFP's share of contracts for accountant services.

Payroll Services: Costs for payroll preparation services for CACFP employees and day care home providers.

A-133 Audit: CACFP's share of required audit(s). An audit that complies with OMB Circular A-133 is required if the total agency Federal funding exceeds \$500,000 from all sources.

Data Processing/Computer Services: CACFP's share of data processing or computer support costs.

Nutritionist: Costs for the services of a nutritionist (registered dietitian or equivalent) for menu planning, training or outreach. Please note that menu review and monitoring cannot be contracted out.

Other: Describe any other costs in this category.

**G. CAPITAL OUTLAY\***: List items with a single purchase price of over \$5000, which are considered capital expenditures. Proper procurement procedures must be followed. You must submit price quotations to CACFP for review and approval prior to purchasing. **Requires SPWA.**

**H. REGISTRATION / LICENSE ASSISTANCE\***: **Requires SPWA.** Sponsoring Organizations may set aside administrative funds to assist new day care home providers in obtaining licensing or registration. A one-time grant of up to \$300 per low-income provider is allowed. Submit a plan for distributing assistance funds to unlicensed / unregistered, low income providers that includes the following:

1. A determination of income eligibility (DOH-4161) of the provider.
2. Written evidence that the provider's application for registration or licensing cannot be approved until the deficiency is corrected. The deficiency must be correctable through the distribution of the assistance funds.
3. How assistance funds will be used. Specifically, will the sponsor purchase items for the provider or will it distribute the funds directly to the provider?
4. How the sponsor will maintain documentation of costs associated with the use of assistance funds.

**I. INDIRECT COSTS\***: Indirect costs are those that have been incurred for common or joint objectives but cannot be readily identified or assigned to CACFP, or other agency activities and **require SPWA.** Examples of common indirect costs are:

1. Depreciation and use allowances on buildings and equipment used for common or joint objectives;
2. Costs of operating and maintaining facilities;
3. Salary of the receptionist; or
4. Salaries of the central accounting staff.

Indirect costs must be allocated on a consistent and rational basis. An institution cannot use an indirect cost rate to assign costs to the program unless the rate has been developed through a cost allocation plan approved by the cognizant Federal or State agency. If you allocate indirect charges to CACFP, you must submit a copy of your agency's indirect cost plan and agency's IRS Form 990 (Return of Organization Exempt from Income Tax).

**J. GRAND TOTAL** (Lines A through I): Add together the projected costs from each budget category. The Grand Total Projected Annual Administrative Costs calculated in part 2 must equal the Projected Total Annual Revenue calculated in Part 1.

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**NYC ACS Sponsors Only:**

Additional budgeting and cost allocation guidelines and resources for ACS Agencies can be found in the ACS Division of Child Care & Head Start's "Administrative Advisory for Allocating Costs in a Publicly Funded Child Care Program", issued June 1, 2005.

According to the guidelines, a cost allocation methodology must assign expenses proportionately and equitably to the proper funding sources. The purpose of these guidelines are to provide guidance for fully funded Child Care programs that enter into additional non-ACS Child Care contractual agreements (i.e. CACFP, Head Start, UPK) so that each funding source is charged with its fair share of program costs thereby ensuring proper program accountability.

An example of how shared personnel costs are allocated:

The executive director works a 40 hour week. The executive director works 20 hours per week for Head Start, 15 hours for Child Care and 5 hours for CACFP. The salary cap is prescribed by the regulations of the funding source.

Head Start: 50% of the Head Start rate for executive Director up to the cap.

Child Care: 37.5% of the Child Care rate for executive director up to the cap.

CACFP: 12.5% of the CACFP rate for the executive director up to the cap.

**Administrative Budget – Projected Revenues and Expenses:**

In this budget, provide a plan of how projected CACFP administrative payments will be spent by your organization.

Attention: Your organization must have documentation that all CACFP administrative payments received are spent on allowable and necessary or reasonable CACFP expenses. Repayment of funds will be demanded if documentation is insufficient or incomplete.

*1. Projected Revenue*

**This budget is based on the anticipated sponsorship of \_\_\_\_\_ day care homes.**

<b>CACFP Administrative Reimbursement Rates</b>	<b>Sponsoring Organization's Estimate of Monthly Revenue</b>	<b>Estimate of Yearly Revenue</b>
First 50 homes @ \$102 per home	\$ _____ × 12 months =	\$ _____
Next 150 homes @ \$78 per home	\$ _____ × 12 months =	\$ _____
Next 800 homes @ \$61 per home	\$ _____ × 12 months =	\$ _____
Additional homes @ \$53 per home	\$ _____ × 12 months =	\$ _____
<b>PROJECTED TOTAL ANNUAL REVENUE =</b>		<b>\$ _____</b>

Projected Total Annual Revenue calculated in Part 1 must equal the Grand Total Budget Requested in Part 2 Line J.

*2. Projected Annual Administrative Costs:*

Using pages 6 through 14, list the annual projected budget amount for each cost item. All costs listed must be necessary, reasonable and in accordance to FNS Instruction 796-2, revision 3.

<b>Budget Item</b>	<b>Sponsor Requested</b>	<b>State Agency Approved</b>
A. Personnel		
B. Operating Costs		
C. Allocated Expenses		
D. Travel		
E. Training		
F. Contracts for Purchased/Professional Services		
G. Capital Outlay		
H. Registration/ License Assistance		
I. Indirect Costs		
J. Grand Total (Lines A through I)		

I certify, to the best of my knowledge, that the projected figures above, are a true and accurate reflection of the Child and Adult Care Food Program income and administrative program costs for FFY 2011 and that records will be made available to support and document the actual costs.

Authorized Representative	Date
<b>FOR STATE USE ONLY</b>	
Public Health Nutritionist	Approval Date

### Administrative Labor and Monitoring Activities Chart

Please complete all information for employees conducting CACFP activities, whether paid with CACFP funds or not. See Instructions for Personnel Cost Allocation Guidance. **Round total figures to the nearest dollar. Copy additional pages as needed.**

**Column:**

1. **Employee Name:** Enter name of each employee who works on the food program.
2. **Employee Position:** Enter the position title of employee listed in column 1 (i.e. claims processor, monitor, director, accountant, etc.). Submit job descriptions for each position or title.
3. **Total Annual Salary (All Sources):** Enter total salary from all funding sources (ACS, OCFS, Head Start, CCR&R, etc.) See instructions for situations that require specific prior written approval.
4. **Total Hours for Agency:** Enter total number of hours employee works per week for the agency.
5. **Total Hours for CACFP:** Enter total number of hours employee works per week for the CACFP.
6. **Hourly Wage:** Enter employee's hourly rate of pay.
7. **Total Salary Paid by CACFP Homes:** Multiply Column 5 by Column 6 by total number of weeks employee works per year.
8. **Total Hours per Week Spent on Monitoring Activities:** Enter total hours per week spent on monitoring activities.
9. **Total FTE's Spent on Monitoring Activities:** Divide column 8 by number of hours per week a full time employee works at your agency (ex. 35 to 40 hours per week).

Employees			Hours Worked Per Week				Monitoring Requirements	
1	2	3	4	5	6	7	8	9
Employee Name	Position	Total Annual Salary (All Sources)	Total Hours for Agency	Total Hours for CACFP	Hourly Wage	Total Salary paid by CACFP Homes	Total Hours per Week Spent on Monitoring Activities	Total FTE's Spent on Monitoring Activities
<b>Grand Totals</b>								

State Use Only:  
 # Providers per FTE: \_\_\_\_\_  
 Meets Standard:  Yes  No

**Line A: Personnel Costs**

**Salaries must equal the total calculated from the Administrative Labor Chart (column 7 on page 6)**  
**Percent Allocated to CACFP:** Percentage of shared costs determined by agency's cost allocation plan.  
**Annual Cost to CACFP:** Multiply column 1 by column 2.

Item	1 Total Annual Agency Cost	2 % Allocated to CACFP	Annual Cost to CACFP	<i>State Use Only</i> Modified Annual Cost to CACFP
Salaries				
F.I.C.A./Medicare (must be included for all salaries charged to CACFP) _____ %				
Group Insurance/Health Insurance				
Retirement				
Worker's Compensation – not to exceed 3.5%				
Unemployment Compensation – not to exceed 9.9%				
Disability				
Other (explain)				
<b>Line A – Total Personnel Costs</b>				

**Line A: Total Personnel Costs (Enter on Line A, Page 5) \$ \_\_\_\_\_ (Annual)**

**Line B: Operating Costs (for purchases less than \$5,000 per item)**

**Items with a single purchase price of less than \$5,000, including shared purchases. Receipts, invoices or other documentation must be kept for all purchases.**

**Percent Allocated to CACFP:** Percentage of shared costs determined by agency's cost allocation plan.

**Annual Cost to CACFP:** Multiply column 1 by column 2.

**\*Specific prior written approval required** (see instructions.)

Item	1 Total Annual Agency Cost	2 % Allocated to CACFP	Annual Cost to CACFP	State Use Only Modified Annual Cost to CACFP
Office/Maintenance Supplies				
Rental of Equipment (attach agreement):				
Furniture, Fixtures & Equipment (attach a list of items & cost of each)*				
Computer Equipment (list items & cost)*				
Printing				
Postage				
Bank Charges*				
Advertising (explain)				
Other (explain)				
<b>Line B – Total Operating Costs</b>				

**Line B: Total Operating Costs (Enter on Line B, Page 5) \$ \_\_\_\_\_ (Annual)**

**Line C: Allocated Expenses**

**The Cost Allocation Plan must fairly and accurately reflect the actual share of costs that may be allocated between funding sources. Refer to instructions for more detail.**

**Percent Allocated to CACFP:** Percentage of shared costs determined by agency's cost allocation plan.

**Annual Cost to CACFP:** Multiply column 1 by column 2.

**\*Specific prior written approval required** (see instructions)

Item	1 Total Annual Agency Cost	2 % Allocated to CACFP	Annual Cost to CACFP	<i>State Use Only</i> Modified Annual Cost to CACFP
Property Insurance*				
Custodial Services (attach contract if applicable)				
Utilities (list total here)				
Electricity				
Gas				
Water/Sewer				
Other (specify):				
Office Rent or "Use" Allowance* if building is owned				
Telephones				
Cell Phones (list users by title)				
Internet Access (required for claim processing)				
Liability Insurance*				
Administrative Overhead* – not to exceed 15% (attach methodology and IRS Form 990)				
Other (explain)				
<b>Line C – Total Allocated Expenses</b>				

**Line C: Total Allocated Expenses (Enter on Line C, Page 5) \$ \_\_\_\_\_ (Annual)**

**Line D: Travel**

**Records must be retained which indicate the date of travel, the name of the employee, purpose of travel and odometer readings, receipts, or monthly billing.**

**Note: Federal mileage rate is 50 cents per mile**

**\*\* Attach copy of lease. List only the CACFP portion of costs if the vehicle is shared between programs.**

**Percent Allocated to CACFP:** Percentage of shared costs determined by agency's cost allocation plan.

**Annual Cost to CACFP:** Multiply column 1 by column 2.

**\*Specific prior written approval required** (see instructions)

Item	1 Total Annual Cost	2 % Allocated to CACFP	Annual Cost to CACFP	State Use Only Modified Annual Cost to CACFP
Mileage @ 50 cents per mile				
Indicate number of staff using own vehicles _____				
MTA/Metro Cards (New York City Only)				
Other Public Transportation/Fares @ _____ per round trip				
Transportation Costs for Agency Owned/Leased Vehicles:				
Vehicle Lease**				
Gas and Oil/Maintenance and Repairs				
Insurance				
Out of Area Travel* - Attach a separate sheet to explain the purpose, location, names of staff traveling, meals/lodging costs. (indicate number of days, times, per diem, and lodging rates)				
Other (explain)				
<b>Line D – Total Travel Costs</b>				

**Line D: Total Travel Costs (Enter on Line D, Page 5) \$ \_\_\_\_\_ (Annual)**

**Line E: Training**

**Records must be retained that indicate the date, time and training agenda as well as those in attendance. Paid Speakers or Presenters cannot be agency employees.**

**Percent Allocated to CACFP:** Percentage of shared costs determined by agency's cost allocation plan.

**Annual Cost to CACFP:** Multiply column 1 by column 2.

**\*Specific prior written approval required** (see instructions)

Item	1 Total Annual Cost	2 % Allocated to CACFP	Annual Cost to CACFP	State Use Only Modified Annual Cost to CACFP
<b>Provider Training</b>				
Facility Rental				
Refreshments/Food Demos				
Paid Speakers/Presenters (attach contract)*				
Education & Training Supplies (list below)				
<b>Sponsor Staff Training</b>				
Staff Training/Tuition* - Attach details including staff name, event attending, cost				
Subscription/Dues* (list below)				
Other (explain)				
<b>Line E – Total Training Costs</b>				

**Line E: Total Training Costs (Enter on Line E, Page 5) \$ \_\_\_\_\_ (Annual)**

**Line F: Contracts for Purchased or Professional Services\***

If any CACFP service is provided through a contract with an outside organization or consultant, a copy of the contract(s) must be submitted with this application.

**Percent Allocated to CACFP:** Percentage of shared costs determined by agency's cost allocation plan.

**Annual Cost to CACFP:** Multiply column 1 by column 2.

\*All contracts require specific prior written approval.

Item	1 Total Annual Cost	2 % Allocated to CACFP	Annual Cost to CACFP	State Use Only Modified Annual Cost to CACFP
Bookkeeping Services (non agency employee)				
Accounting Services (non agency employee)				
Payroll Services				
A-133 Audit (if total Federal funding exceeds \$500,000)				
Data Processing/Computer Services				
Nutritionist (should be Registered Dietitian)				
Other (explain)				
<b>Line F – Total Professional Costs</b>				

**Line F: Total Professional Services (Enter on Line F, Page 5) \$ \_\_\_\_\_ (Annual)**

**Line G: Capital Outlay\* (for purchases costing more than \$5,000 per item)**

**Percent Allocated to CACFP:** Percentage of shared costs determined by agency's cost allocation plan.

**Annual Cost to CACFP:** Multiply column 1 by column 2.

\*Specific prior written approval is required (see instructions)

Item	1 Total Annual Cost	2 % Allocated to CACFP	Annual Cost to CACFP	State Use Only Modified Annual Cost to CACFP
List Items Below				
<b>Line G – Total Capital Outlay Costs</b>				

**Line G: Total Capital Outlay Costs (Enter on Line G, Page 5) \$ \_\_\_\_\_ (Annual)**

**Line H: Registration/License Assistance\***

**This category is used to assist unregistered/unlicensed providers meet the requirements for licensure. Attach a plan for distributing funds to unlicensed providers which meets the requirements of 7 CFR 226.16(k). See instructions.**

**Percent Allocated to CACFP:** Percentage of shared costs determined by agency's cost allocation plan.

**Annual Cost to CACFP:** Multiply column 1 by column 2.

\*Specific prior written approval is required (see instructions)

Item	1 Total Annual Cost	2 % Allocated to CACFP	Annual Cost to CACFP	State Use Only Modified Annual Cost to CACFP
Attach a list of items with estimated cost per item				
<b>Line H – Total Registration/License Assistance Costs</b>				

**Line H: Total Registration/License Assistance Costs (Enter on Line H, Page 5) \$ \_\_\_\_\_ (Annual)**

**Line I: Indirect Costs\***

**Attach a copy of your agency's plan of indirect costs approved by cognizant agency and IRS Form 990**

*\*Specific prior written approval is required* (see instructions)

Item	1 Total Annual Cost	2 % Allocated to CACFP	Annual Cost to CACFP	<i>State Use Only</i> Modified Annual Cost to CACFP
Indirect Charge _____%				
<b>Line I – Total Indirect Costs</b>				

**Line I: Total Indirect Costs (Enter on Line I, Page 5)      \$ \_\_\_\_\_ (Annual)**