Budget Checklist

The budget checklist is designed to highlight the requirements needed to submit a complete budget. Use this as a reference to determine the accuracy of disclosure and documentation of costs intended to be approved for Program meal reimbursement.

Before entering cost in the budget:

1. Determine if costs are shared or 100% Non-Profit food service related.

2. Collect all source documents that support costs.

3. Calculate and document cost by Program (CACFP/SFSP/Other)

      a. Separate and document cost by function (operating and administrative)

      Use the [Allocation Tool Worksheet](#) to prorate shared cost appropriately.

For a complete submission, complete the following:

Institution Application

- Food Service Management Company (FSMC) section:
    - ✓ Question #42- did you answer this as "yes" or "no"
        - ▪ If yes, did you complete the linked [form](#) identifying your FSMC operations.
    - ✓ Question #43- did you answer this as "yes" or "no" for either CACFP and/or SFSP?
        - ▪ If yes:
            - • Did you complete the FSMC agreement form and upload it to the Attachments List?
            - • Did you indicate in your Site Application that your meal service is vended?
- *If shared costs are related to be a vendor or FSMC see the financial recordkeeping memo, Reporting and Allocating Program Costs Associated with SFSP Sponsors Serving as Food Vendors and/or FSMC to other SFSP Sponsors- July 6, 2016, for additional instructions.*

Budget Questions and Assertions

- ✓ **Answer all 18 questions.**
- ✓ Do not skip question #3
- ✓ If you check any categories in question #9, complete and upload the [Related Party Disclosure form](#) and [Specific Prior Written Approval Form](#)
- ✓ Be sure the staff listed in question #10 matches the number of staff listed in the Management Plan
- ✓ If you are requesting mileage reimbursement, be sure you have listed the current year's federal mileage rate (or less) in question #12
- ✓ If you answer "yes" to question #18, you will be required to provide supporting documentation for your fringe benefit cost request.

Management Plan

- Program Operation: Personnel & Staffing
    - ✓ List all staff that will be operating the program, <u>even if they will not be paid with program funds</u>.
    - ✓ Enter the primary Duty of all staff listed.
    - ✓ Enter the appropriate %CACFP/SFSP allocation for all staff listed.
        - o This is the percentage of time each staff member spends performing program specific duties.
    - ✓ Enter the appropriate funding source for all staff listed, <u>even if they will not be paid with program funds.</u>
    - ✓ Enter the appropriate staff/Employee type.
        - o Ex: W-2, Contractor 1099, Volunteer etc..
            - ▪ Contractors will require you to upload an executed contract agreement.
- Outside Employment Policy
    - ✓ Institutions of Affiliated/Unaffiliated Sites must enter their Outside Employment/Conflict Interest Policy.
- Program Operation: Financial Management
    - ✓ Answer all questions in this section based on the institution's operations.
- Program Operation: Monitoring
    - ✓ Confirm the list of monitors (if applicable) match the list of monitors in the Personnel & Staffing section?

Checklist Summary

- Complete and upload the Company Compensation Plan. This should be the plan for the entire organization. It should not be tailored only to CACFP/SFSP.
    - ✓ Use the [Compensation Plan Guidance](#) as a reference tool.
        - ▪ Be sure to include the Outside Employment Policy in the plan.

Budget Detail

Before entering costs in this section, be sure to determine the total organizational costs and then determine the percentage of costs that should be allocated to CACFP/SFSP.

- Projected Annual Worksheet
    - ✓ Click the link titled *Anticipated Annual CACFP Reimbursement (Projected Total Meals X Rate Annual Revenue)*
        - ▪ Enter the Average Daily Participation (ADP). This amount per meal category should not exceed the total amount of Average Daily Attendance listed in the Site Application for all applicable sites.
        - ▪ Enter the Days (of operation) for the program year. If the organization is a first year applying sponsor, they will enter the days on the 1st of the month in which they submitted their application until September 30th of the program year.
            - • **Click "close" so the entries are saved.**

- • Once both the ADP and Days have been entered, the form will calculate the projected allowable reimbursement amount. The request CACFP costs cannot exceed the reimbursement amount.
  - Other Program Revenue
    - ✓ Enter all other non-program funds in **A1 Other Program Revenue**. These should be the same funds that were identified in the Management Plan.
      - ▪ **Click "close" so the entry is saved.**
  - Total Administrative Expenses
    - ✓ This section will generate approximately 15% of allowable administrative costs based on the projected reimbursement amount. No action is required. However, the administrative costs allocated in the budget cannot exceed the allowable administrative amount.
  - Projected Annual Expenses
    - ✓ There are approximately 22 categories to allocate costs. However, the organization should only include costs to the appropriate category that is necessary to conduct operations for the non-profit food program. Refer to the [Budget Guidance Manual](#) for instructions on how costs are categorized.
    - ✓ In each appropriate line item:
      - ▪ Enter the Total Annual Cost- this is the total cost for the entire organization's operation.
      - ▪ Then, allocate the percentage of costs that should be funded by CACFP/SFSP in the appropriate program column.
        - • If food program costs are less than 100%, the percentage remaining, should be allocated to the Other Funds Column
      - ▪ **Click close after each line-item to ensure the new entry saves**.
    - ✓ Once all entries have been entered, scroll down to the bottom of the page, and check the certification box.
    - ✓ Scroll down again and click on the red button titled "Submit for Approval."

Attachments List

- For all cost categories where program funds have been requested:
  - ✓ Upload all supporting documentation including any DECAL forms that have been requested. Be sure all documentation has been properly labeled to identify which cost category it belongs to.