

CACFP Financial Management Summary

Frequent CACFP Costs (in order of importance)

Cost	Is it Allowable?	Support Documentation Required	What is Unallowable?
Food Supplies	Yes, if used in CACFP reimbursable meals to contribute to the meal pattern.	<ul style="list-style-type: none"> • Dated and itemized receipts and/or invoices. Must show method of payment or account code charged • Co-mingled receipts must have food purchased for CACFP highlighted or marked in some way • Recommend 50% of reimbursement be used for food costs 	<ul style="list-style-type: none"> • Coffee and other items for staff • Food purchased for non-CACFP activities (i.e. family night, holiday parties, cooking activities outside of CACFP meal) • Personal food supplies • Non-creditable food items other than common condiments (bacon, chocolate, lemonade, ice cream, etc.)
Kitchen Supplies (non-food)	Yes, if used for the CACFP food service.	<ul style="list-style-type: none"> • Dated and itemized receipts and/or invoices. Must show method of payment or account code charged • Co-mingled receipts must have kitchen supplies purchased for CACFP highlighted or marked in some way 	<ul style="list-style-type: none"> • Center supplies (i.e. toilet paper, supplies for classroom activities, etc.) • Personal items
Contract/Vended Meals	Yes, if CACFP vendor has been approved by VTAOE. <i>If using a foodservice management company, must use approved FSMC company</i>	<ul style="list-style-type: none"> • Monthly invoice from vendor showing the number of reimbursable meals ordered/delivered. Must show method of payment 	<ul style="list-style-type: none"> • Unapproved vendor • Related party vendor if not disclosed to VTAOE • Vended meals that do not meet the meal pattern

Contact Information:

If you have questions about this document or would like additional information please contact:
 [Insert Staff or Team Name], [Division Name], at [Email] or [Phone]

Cost	Is it Allowable?	Support Documentation Required	What is Unallowable?
	<i>contract including CACFP language.</i>	<ul style="list-style-type: none"> • Delivery/mileage charge is allowable and can be included in total cost 	
Wages/Salary for Food Program Operational Personnel (Kitchen Staff)	Yes, if it is an employee of the organization and is directly funded with CACFP reimbursement.	<ul style="list-style-type: none"> • Timesheets documenting the number of hours worked in a time period; paystubs documenting hourly pay • If an employee works in other areas of the center, a log of number of hours worked in the kitchen for the CACFP must accompany the timesheet. Only CACFP hours can be paid with CACFP funds. 	<ul style="list-style-type: none"> • Employees not performing CACFP operational labor • Individuals not employed by the organization • Volunteers • Wages for time spent on non-CACFP work (i.e. 100% of wages if only work 50% time on CACFP) • Employees paid in cash
Kitchen Equipment Purchase/Rental	Yes.	<ul style="list-style-type: none"> • Dated and itemized receipt and/or invoice • Must show method of payment or account code charged • Documentation that proper procurement procedures were followed per Federal Regulations 	<ul style="list-style-type: none"> • Not approved in budget • Unnecessary item for agency • Unreasonable cost
Employee CACFP Travel/Mileage	<p>Yes, if travel is CACFP-related.</p> <p>This includes mileage for CACFP trainings and conferences, trips to the grocery store for CACFP shopping, mileage for picking up vended meals.</p>	<ul style="list-style-type: none"> • Travel log which includes (at a minimum): date(s) of travel, employee name, purpose (i.e. grocery shopping, conference), and number of miles traveled • Mileage reimbursement/allocation cannot exceed the federal rate 	<ul style="list-style-type: none"> • Personal travel • Gas receipts • Mileage reimbursement in excess of federal rate

Cost	Is it Allowable?	Support Documentation Required	What is Unallowable?
		<ul style="list-style-type: none"> Agency-written policy on employee reimbursement of mileage 	
Wages/Salary for Food Program Admin. Personnel	Yes, if it is an employee of the organization and performs administrative duties for the CACFP.	<ul style="list-style-type: none"> Timesheets documenting the number of hours worked in a time period If employee works in other areas of the center, a log of number of hours worked on CACFP administration must accompany the timesheet. Only CACFP hours can be paid with CACFP funds. No more than 15% of CACFP meal reimbursement can be used for administrative costs 	<ul style="list-style-type: none"> Employees not performing CACFP administrative labor Individuals not employed by the organization Volunteers Wages for time spent on non-CACFP work (i.e. 100% of wages if only work 50% time on CACFP) Employees paid in cash
Other Food Program Costs (Less frequent) <i>Kitchen Rental, Audit Costs, Indirect Rates</i>	Yes.	<ul style="list-style-type: none"> Kitchen Rental: copy of rental agreement; documentation of square footage of kitchen space to entire space Audit Costs: receipt/invoice from accountant. Only the percentage of CACFP dollars to overall dollars can be charged Indirect Rate: copy of approved indirect rate 	<ul style="list-style-type: none"> Costs not included or specified in the approved CACFP budget Unsupported or undocumented costs Costs unnecessary or unreasonable to the CACFP