



## Arkansas Department of Education

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Sarah Huckabee Sanders  
Governor

Jacob Oliva  
Secretary

### MEMORANDUM

TO: ALL CACFP AND SFSP PARTICIPANTS  
FROM: OEC / HNU  
DATE: AUGUST 31, 2023  
SUBJECT: COST ALLOCATION FORM

The Health and Nutrition Unit (HNU) team has created a Cost Allocation Form. Institutions and Sponsors that are participating in USDA food programs will need to identify allocated salary and non-food related supply expenses between these programs in this Cost Allocation Form. This form will need to be completed and uploaded to the SNP system prior to operation approval. Please click on the link below that will lead you to an online instructional video. The applicable regulations are as follows: FNS Instruction 796-2, Rev. 4 and FNS Instruction 796-4, Rev. 4.

**Link:** [Cost Allocation Training – YouTube](#)

Please contact your Application Coordinator if you have questions/concerns regarding the Cost Allocation Form.

### Application Coordinators

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It is highly recommended that you keep a copy of this MEMORANDUM on file for quick and easy reference. A copy is also available on the resource library under **2023 Mass Alerts**. If you have any questions regarding this memo, please contact your Program Specialist at: 501-682-8869.

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