



Maintaining Non-Profit Food Service

Management Plan and Financial Management Procedure

| | |
|-------------------------|--|
| Sponsor Name | |
| Procedure Revision Date | |

Overview of CACFP Requirements:

- Sponsors must maintain **non-profit food service** meaning that “all food service operations conducted by the institution [is] principally for the benefit of enrolled participants, from which [CACFP] Program reimbursement funds are used solely for the operation or improvement of that food service.” ([FNS 796-2, Rev 4](#))
- Non-profit food service must be documented by the sponsor showing that all CACFP income is spent on Program expenses.
- Acceptable documentation includes itemized receipts, invoices, time and attendance reports, payroll records and bank statements.
 - Sponsors who operate multiple Child Nutrition Programs must account for these funds in the nonprofit food service account separately by Program.

Information provided in the Management Plan and written Financial Management Procedure must match information provided on the CACFP Annual Budget and reflect current practices. Sponsors must update the Management Plan and the written Financial Management Procedure when situations change.

Sponsor Notes

Management Plan

This abbreviated management plan only includes questions related to CACFP financial management from the full CNPweb Management Plan under the Applications Tab. The management plan provides an overview of your organization’s CACFP operations. Complete this management plan to provide a “big picture” view of how you are ensuring non-profit food service requirements are met in the CACFP.

Financial Viability and Financial Management:

In this section, indicate the resources used. Institution refers to your organization, and facility means your site(s).

| Fiscal Resources and Financial History | Check all Resources that apply |
|---|---|
| If the institution should experience a temporary interruption of CACFP funds, how would it continue to operate? (See: Schedule A of the CACFP Annual Budget) | <input type="checkbox"/> Line of Credit/loans <input type="checkbox"/> Tuition/parent fees <input type="checkbox"/> Sponsor discretionary funds <input type="checkbox"/> Other, provide explanation: |
| If the institution must repay CACFP funds due to an over-claim, how would this be done? (See: Summary Tab of the CACFP Annual Budget) | <input type="checkbox"/> Line of Credit/loans <input type="checkbox"/> Tuition/parent fees <input type="checkbox"/> Sponsor discretionary funds <input type="checkbox"/> Other, provide explanation: |
| Does the institution have a waiting list for enrollment at one or more facilities? | <input type="checkbox"/> Yes <input type="checkbox"/> No |

Institution Structure and Capability:

In this section, indicate all program staff who will be responsible for the following CACFP management functions. See: Schedules B and C of the CACFP Annual Budget.

| CACFP Function | Staff Position(s)/Title(s) |
|---|----------------------------|
| CACFP management/coordination | |
| Compiling claims for reimbursement | |
| Completing CACFP Budget | |
| Site Monitoring | |
| Purchasing and preparing food | |
| Maintaining receipts and invoices to document non-profit food service | |
| Maintaining food and labor costs | |
| Written Policies and Procedures | |

Site Monitoring:

Check if Not Applicable

Required for multi-site Sponsors. Federal regulations require that sponsors employ staff sufficient to ensure that for every 25-150 centers sponsored, at least one full-time equivalent (FTE) staff is devoted to monitoring activities. Fill out this table to determine the total monitoring FTE needed. If this section is not applicable, check the Not Applicable box above. See also: Schedule C of the CACFP Annual Budget.

| Allowable Activities for Site Monitoring | Sponsor Responses |
|--|-------------------|
| Number of Sites | |
| Number of Site Monitoring Reviews per Year | |
| Number of CACFP Operation Months per Year (12 maximum) | |
| Average Number of Reviews per Month | |
| Estimated Site Monitoring Staff Hours per Month (includes preparation, travel, follow-up, documentation, and site review including 5-day reconciliation, and other required items). | |
| Estimated Average hours per Month for Child Enrollment Form Collection, Processing, and Tracking (The number will be "0" for Afterschool At-Risk, Emergency Shelters, and Adult Care Programs) | |
| Estimated Hours for New Site Pre-Approval and 30-day Follow-up Reviews (The number will be "0" unless the sponsor plans to add 1 or more sites during the fiscal year) | |
| Total Monitoring FTE (FTE = 173.3 hours/month) | |

Site Monitoring is a requirement for any sponsor with more than one site, however it is best practice for all sponsors to monitor all sites. Multi-site sponsors must monitor each site as least three times per year with no more than six operating months between each review. Site Monitoring Requirements can be found in the [ODE CNP CACFP Policy and Procedure Manual](#), Chapter 14.

Fiscal Accountability:

This section covers questions related to fiscal integrity and accountability for all funds and property received, held, and disbursed.

Account(s):

| Question | Sponsor Response |
|--|---|
| Does your institution have a bank account? | <input type="checkbox"/> Yes <input type="checkbox"/> No |

Note: An organizational bank account is required.

CACFP Financial Records:

What documentation is maintained on file to support CACFP expenditures/expenses? (Check all that apply)

| Check Here | Documentation Maintained |
|--------------------------|---|
| <input type="checkbox"/> | Itemized receipts, invoices, and bills |
| <input type="checkbox"/> | Timesheets |
| <input type="checkbox"/> | Time distribution reports |
| <input type="checkbox"/> | Rental agreements |
| <input type="checkbox"/> | Bank records |
| <input type="checkbox"/> | Payroll records |
| <input type="checkbox"/> | Board minutes |
| <input type="checkbox"/> | Cost allocation plans |
| <input type="checkbox"/> | Procurement documentation, e.g., bids, quotes, etc. |
| <input type="checkbox"/> | Balance sheet |
| <input type="checkbox"/> | Other, provide an explanation here: |

Validation of Receipts and Expenditures:

| Question | Sponsor Response |
|--|---|
| How frequently are CACFP receipts and expenditures validated against the budget? | <input type="checkbox"/> Daily <input type="checkbox"/> Weekly <input type="checkbox"/> Monthly <input type="checkbox"/> Other, provide an explanation here: |

Financial Records will vary from sponsor to sponsor due to different expenses that may be charged to the CACFP, however, all sponsors must have the following at a minimum:

- For **CACFP expenses**: Food receipts and/or invoices for meals
- For **CACFP income**: Claim reimbursement documentation
- To show that **expenses were paid**: Bank statements
- To show that **non-profit food service** was met: Profit and loss reports or equivalents

Additional documents may be required depending on the expenses charged to the program.

Consolidating Claims:

What methods are used to consolidate and submit claims for reimbursement before the claim deadline and ensure only eligible meals are claimed? (Check all that apply)

| Check Here | Methods Used |
|--------------------------|--|
| <input type="checkbox"/> | Point of service meal counts are used for preparing the claim. |
| <input type="checkbox"/> | Claims are reviewed by a second party for accuracy prior to submission for reimbursement. |
| <input type="checkbox"/> | Menus and menu documentation reviewed for meal pattern compliance. |
| <input type="checkbox"/> | One Month Enrollment Report reviewed for accuracy. |
| <input type="checkbox"/> | Regulatory edit checks are performed prior to submission for reimbursement. |
| <input type="checkbox"/> | Claim deadline reminder, e.g., calendar, tickler file, etc. |
| <input type="checkbox"/> | Back up claim staff |
| <input type="checkbox"/> | Reimbursement does not exceed two meals and one snack or one meal and two snacks per child per day. |
| <input type="checkbox"/> | Each participant claimed is enrolled and attending the facility. |
| <input type="checkbox"/> | Only approved meal types are claimed. |
| <input type="checkbox"/> | Reimbursement is not claimed for meals served in excess of the facility's authorized capacity or total enrollment. |
| <input type="checkbox"/> | Meals are only claimed for approved facilities. |
| <input type="checkbox"/> | Meals are only claims for participants that are within the regulatory age limit. |
| <input type="checkbox"/> | Monthly For-Profit roster reflecting 25% or more enrolled participants qualify as free and/or reduced price. |
| <input type="checkbox"/> | Other, provide an explanation here: |

Site Affiliation:

| Question | Sponsor Response |
|---|--|
| Are all sites affiliated with the sponsor? (Affiliated means they are part of the same legal entity) | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| If no, does the institution disburse reimbursement to facilities within five working days or receipt of payment from ODE CNP? | <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Applicable |

Sponsors with **unaffiliated sites** are rare in Oregon. An example of a sponsor with unaffiliated sites can include a community organization that agrees to oversee CACFP for a day care center that they do not operate and is a separate legal entity. This type of agreement has more regulatory requirements, including the requirement to disburse reimbursements to the facility operating the site within five working days that payment is received from ODE CNP.

CACFP Fund Management:

What methods are used to ensure that CACFP funds are used in accordance with [FNS Instruction 796-2, Rev 4](#)? (Check all that apply)

| Check Here | Methods Used |
|--------------------------|--|
| <input type="checkbox"/> | Referred to FNS Instruction 796-2, Rev 4 , ODE Budget Guidance , and CACFP Center Policy Manual as needed. |
| <input type="checkbox"/> | Cost allocation plans are used for costs shared between programs. |
| <input type="checkbox"/> | Only costs included in the annual budget are charged to CACFP. |
| <input type="checkbox"/> | Receipts are reviewed to ensure no unallowable costs are accounted as CACFP costs. |
| <input type="checkbox"/> | Sought guidance from ODE CNP staff. |
| <input type="checkbox"/> | Other, provide an explanation here: |

Internal Controls:

What system of safeguards and controls is in place to prevent and detect improper financial activities by employees? (Check all that apply)

| Check Here | Methods Used |
|--------------------------|--|
| <input type="checkbox"/> | Different employees are responsible for food ordering and food delivery receipt. |
| <input type="checkbox"/> | Different employees are responsible for receipt and expenditure of funds. |
| <input type="checkbox"/> | Different employees are responsible for verifying claims and submitting claims. |
| <input type="checkbox"/> | More than one signature is required for checks used for paying CACFP expenditures. |
| <input type="checkbox"/> | Accountant prepares monthly reports and yearly tax returns. |
| <input type="checkbox"/> | Annual Single Audits are performed. |
| <input type="checkbox"/> | Board reviews CACFP expenditures and gives approval prior to purchases being made. |
| <input type="checkbox"/> | Board makes fiscal decisions for CACFP. |
| <input type="checkbox"/> | CACFP duties are rotated periodically within the institution. |
| <input type="checkbox"/> | Inventory is taken periodically for items purchased with CACFP funds. |
| <input type="checkbox"/> | Other, provide an explanation here: |

Procurement:

| Question | Sponsor Response |
|--|---|
| Does the institution have a written procurement procedure that follows applicable federal regulations? | <input type="checkbox"/> Yes <input type="checkbox"/> No |

Recordkeeping:

Where are the following records kept?

| CACFP Financial Records | Central Office | Site | Online | Not Applicable |
|-----------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Reimbursement Claims | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Receipts/Invoices of Expenditures | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Credit Card and Bank Statements | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Vended Meal Agreements | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Procurement Records | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Additional Sponsor Notes:

CACFP Financial Management Procedure

Completing this CACFP Financial Management Procedure template will meet the regulations under [7 CFR 226.6\(b\)\(1\)\(xviii\)\(C\)](#)(2 and 4) requiring all CACFP sponsors to have written management controls in place to ensure fiscal integrity of all program funds, accountability of all expenses, use of funds only for authorized purposes, and that administrative costs do not exceed the regulatory limits. Sponsors may use their own templates, however, using this template will help sponsors to provide all required information.

Notes on using this template: Fill in all sections, as applicable. Sections that will not apply to all sponsors include a 'Not Applicable' checkbox.

I. Record Process and Timeline:

A. Overview:

1. Overview of Non-Profit Food Service (NPFS):

Sponsors must ensure non-profit food service operations, meaning that CACFP income and expenses must be accounted for separately from organizational income and expenses and only spent on allowable costs per the approved CACFP budget. In this section, answer questions related to the 'big picture' in financial oversight.

| # | Overview Questions | Sponsor Responses |
|---|---|--|
| a | Software program used to track organizational income & expenses | Provide name of software here: |
| b | Method to document NPFS in software program: <input type="checkbox"/> CACFP fund account <input type="checkbox"/> CACFP account codes (Chart of Accounts) <input type="checkbox"/> ODE CNP Expense Report - if using this method, explain in more detail in under question c below | If CACFP fund account or CACFP account codes are used, identify the fund account number or account codes for CACFP expenses: |
| c | If applicable, identify software limitations that don't allow tracking CACFP separately | |
| d | What is your organization's fiscal year? | |
| e | Position(s) of staff who receives expense documentation (ex. invoices, receipts, etc.) | |
| f | Back-up position(s) | |
| g | When documentation is initially received, where is the document maintained? | |

| # | Overview Questions | Sponsor Responses |
|---|---|---|
| h | Are these documents given to another position after this to maintain? | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| i | If yes, provide the position title who receives the document(s) – enter N/A if not applicable | |
| j | Back-up position(s) – enter N/A if not applicable | |
| K | What is the timeframe for submitting these documents to the position(s) responsible for maintaining them? | |
| l | How are documents submitted? Ex. Left on desk or mailbox, scanned and e-mailed, filed in common folder | |

2. Allowable and Unallowable Expenses:

Allowable expenses are those that can be charged to the CACFP account (can use CACFP reimbursements for these costs) while unallowable expenses must be paid by other funding sources. Refer to [FNS Instruction 796-2, Rev 4](#) for information on allowable and unallowable expenses.

| # | Allowable/Unallowable Expenses Questions | Sponsor Responses |
|---|--|-------------------|
| a | How are allowable and unallowable expenses determined? | |
| b | Position(s) responsible for documenting allowable and/or unallowable expenses on receipts/invoices | |
| c | Back-up position(s) | |

| # | Allowable/Unallowable Expenses Questions | Sponsor Responses |
|---|---|-------------------|
| d | Describe the method used to indicate allowable or unallowable costs, ex. highlight allowable or unallowable costs | |
| e | Position(s) responsible for determining if allowable costs were included in the approved annual budget and who ensures that allowable costs are accurately documented | |
| f | Back-up position(s) | |
| g | Position(s) who enter in unallowable costs on non-profit food service accounting software in 1a above | |
| h | Back-up position(s) | |

3. Allocated Costs:

Not Applicable

Allocated costs are those which cannot be charged entirely to CACFP since they are shared with other programs. Allocated costs must be given prior approval by ODE CNP during budget approval annually. Non-rental/facility or non-utility costs requires Specific Prior Written Approval (SPWA). In the table below, indicate which costs are allocated and describe the process to determine the allocation percentages for each of the allocated costs listed above.

If the allocation is not determined based on percentages, write in N/A for Not Applicable under the "What is the ODE CNP Approved Percentage" and provide the specific methods used to determine equitable allocation charged to CACFP.

| Allocated Costs | How allocation percentages/methods are determined |
|--|---|
| Identify the allocated cost: What is the ODE CNP Approved Percentage? | |
| Identify the allocated cost: What is the ODE CNP Approved Percentage? | |
| Identify the allocated cost: What is the ODE CNP Approved Percentage? | |
| Identify the allocated cost: What is the ODE CNP Approved Percentage? | |

See Schedule C of the CACFP Annual Budget – expenses requiring a SPWA must be submitted with detailed information on method of allocation.

Additional Allocated Costs Questions:

| # | Allocated Costs Questions | Sponsor Responses |
|---|---|-------------------|
| a | Position(s) responsible for ensuring all allocated costs are charged per the ODE CNP approved allocation percentage on the approved CACFP annual budget | |
| b | Back-up position(s) | |

| # | Allocated Costs Questions | Sponsor Responses |
|---|--|-------------------|
| d | Position(s) responsible for double checking the allowable costs against the approved budget to ensure that allowable costs are accurately documented | |
| e | Back-up position(s) | |
| f | Timeline for double checks, ex. monthly, quarterly, etc. | |

B. Operating Expenses:

For the following list of operating expenses, indicate the position(s) and back-up position(s) who would enter the **invoices or receipts** for the expenses and the time frame to complete the reporting.

| CACFP Expenses | Position(s) responsible for entering expenses into tracking software and back-up position | Time frame for entering expenses |
|---|---|--|
| Food Expenses | | <input type="checkbox"/> When received within ___ days <input type="checkbox"/> Weekly on _____ <input type="checkbox"/> Monthly, by _____ <input type="checkbox"/> Alternate time frame, enter here: |
| Donated Food Items <input type="checkbox"/> Not applicable | | <input type="checkbox"/> When received within ___ days <input type="checkbox"/> Weekly on _____ <input type="checkbox"/> Monthly, by _____ <input type="checkbox"/> Alternate time frame, enter here: |
| Non-Food Items <input type="checkbox"/> Not applicable | | <input type="checkbox"/> When received within ___ days <input type="checkbox"/> Weekly on _____ <input type="checkbox"/> Monthly, by _____ <input type="checkbox"/> Alternate time frame, enter here: |

| CACFP Expenses | Position(s) responsible for entering expenses into tracking software and back-up position | Time frame for entering expenses |
|---|---|--|
| Operating Labor Costs <input type="checkbox"/> Not applicable | | <input type="checkbox"/> When received within ___ days <input type="checkbox"/> Weekly on _____ <input type="checkbox"/> Monthly, by _____ <input type="checkbox"/> Alternate time frame, enter here: |
| Contracted Services <input type="checkbox"/> Not applicable | | <input type="checkbox"/> When received within ___ days <input type="checkbox"/> Weekly on _____ <input type="checkbox"/> Monthly, by _____ <input type="checkbox"/> Alternate time frame, enter here: |
| Facility Costs <input type="checkbox"/> Not applicable | | <input type="checkbox"/> When received within ___ days <input type="checkbox"/> Weekly on _____ <input type="checkbox"/> Monthly, by _____ <input type="checkbox"/> Alternate time frame, enter here: |
| Utility Costs <input type="checkbox"/> Not applicable | | <input type="checkbox"/> When received within ___ days <input type="checkbox"/> Weekly on _____ <input type="checkbox"/> Monthly, by _____ <input type="checkbox"/> Alternate time frame, enter here: |
| Other Approved Operating Costs, list here: <input type="checkbox"/> Not applicable | | <input type="checkbox"/> When received within ___ days <input type="checkbox"/> Weekly on _____ <input type="checkbox"/> Monthly, by _____ <input type="checkbox"/> Alternate time frame, enter here: |

C. Administrative Expenses:

Not Applicable

For the following list of administrative expenses, indicate the position(s) and back-up position(s) that would enter the **invoices or receipts** for the expenses and the time frame to complete the reporting. Sponsors not charging administrative expenses to the CACFP Non-Profit Food Service Fund must still document administrative labor on the annual budget.

| CACFP Expenses | Position(s) responsible for entering expenses into tracking software and back-up position | Time frame for entering expenses |
|---|---|--|
| Admin Labor Costs <input type="checkbox"/> Not applicable | | <input type="checkbox"/> When received within ___ days <input type="checkbox"/> Weekly on _____ <input type="checkbox"/> Monthly, by _____ <input type="checkbox"/> Alternate time frame, enter here: |
| Contracted Services <input type="checkbox"/> Not applicable | | <input type="checkbox"/> When received within ___ days <input type="checkbox"/> Weekly on _____ <input type="checkbox"/> Monthly, by _____ <input type="checkbox"/> Alternate time frame, enter here: |
| Facility Costs <input type="checkbox"/> Not applicable | | <input type="checkbox"/> When received within ___ days <input type="checkbox"/> Weekly on _____ <input type="checkbox"/> Monthly, by _____ <input type="checkbox"/> Alternate time frame, enter here: |
| Utility Costs <input type="checkbox"/> Not applicable | | <input type="checkbox"/> When received within ___ days <input type="checkbox"/> Weekly on _____ <input type="checkbox"/> Monthly, by _____ <input type="checkbox"/> Alternate time frame, enter here: |
| Other Approved Operating Costs, list here: <input type="checkbox"/> Not applicable | | <input type="checkbox"/> When received within ___ days <input type="checkbox"/> Weekly on _____ <input type="checkbox"/> Monthly, by _____ <input type="checkbox"/> Alternate time frame, enter here: |

D. Determining Non-Profit Food Service (NPFS):

1. Income Verification:

To determine if you are meeting non-profit food status, it is important to understand what income sources are applicable and available.

| # | Income Verification Questions | Sponsor Responses |
|---|--|--|
| a | Position(s) responsible for verifying the income and entering it into tracking software or report. | |
| b | Back-up position(s) | |
| c | Describe how the income documentation is maintained. Ex. Electronically, by downloading the monthly claims summary from CNPweb and documenting the claim reimbursement amount in the tracking software. | |
| d | Do you receive reimbursement income from other Child Nutrition Programs? | <input type="checkbox"/> No <input type="checkbox"/> Yes – list all programs below: |
| e | If yes, how do you ensure income & expenses for each CNP is documented in the NPFS account? | |
| f | What additional funds do you receive for operating CACFP? List all funding sources, including Farm to Child Nutrition Programs, sanitation grants, expansion grants, etc. | |
| g | Describe the process that is used to document annual CACFP income and expenses | |

2. Verifying 50% of Reimbursement is Spent on Food Expenses:

As a food program, sponsors must ensure that food costs will comprise a minimum of 50% of the CACFP reimbursements earned. In this section, provide information showing that there is a system to ensure compliance with this requirement.

| # | Verification Questions | Sponsor Responses |
|---|--|-------------------|
| a | Position(s) responsible for verifying that 50% of the reimbursement received each month is spent on food | |
| b | Back-up position(s) | |
| c | Describe the steps and documentation used to verify 50% of reimbursement is used for food. | |
| d | If 50% of reimbursement is not used on food for a month, describe what is done to ensure this does not occur in the future | |

3. **Administrative Expenses/Costs - 15% of Reimbursement Cap** Not Applicable
 Administrative expenses or costs are listed out in Section C: Administrative Expenses. Costs in excess of 15% of reimbursements must be charged to other non-CACFP funding sources (unrestricted funds). Check Not Applicable above if you do not charge administrative expenses to the CACFP fund.

| # | Admin Cost Questions | Sponsor Responses |
|---|--|-------------------|
| a | Position(s) responsible for verifying that Administrative Costs are limited to 15% of the reimbursement received for each month. | |
| b | Back-up position(s) | |
| c | Describe the steps and documentation used to verify no more than 15% of reimbursement is used for admin costs. | |
| d | If more than 15% of reimbursement is used on admin costs for month, describe what is done to remedy this. | |

4. **Closing the Claim Month:**
 Financial management oversight requires monthly tracking of CACFP income and expenses.

Journal Entries are records of a business transaction in your financial accounts which detail how transactions affect accounts and balances. It must identify the date, amount credited or debited, and a brief description of the accounts affected and the reason for the journal entry.

| # | Closing Claim Month Questions | Sponsor Responses |
|---|--|---|
| a | Position(s) responsible for completing a Profit and Loss Report for the CACFP account or completing a monthly expense report. | |
| b | Back-up position(s) | |
| c | Identify the timing of completing a Profit and Loss Report or monthly expense report. Provide a timeframe. Ex. End of month, first week of the following month, etc. | |
| d | Which position(s) reviews the Profit and Loss report or monthly expense report after it is completed? | |
| e | Position(s) who determines whether funds must be transferred or journal entry completed. | |
| f | Back-up position(s) | |
| g | Position(s) that completes transfer of funds or journal entries | |
| h | Back-up position(s) | |
| i | If CACFP expenses are less than CACFP reimbursements earned, what steps are taken? | <input type="checkbox"/> The balance will remain in the CACFP account and applied to future CACFP purchases <input type="checkbox"/> The balance will be applied to a different Child Nutrition Program expense, a journal entry will be completed, and documentation retained to support the transfer of funds (only applies to sponsors operating multiple Child Nutrition Programs, ex. SFSP) |
| j | Describe supporting documentation that will be maintained for fund transfers or journal entries. | |

| # | Closing Claim Month Questions | Sponsor Responses |
|---|--|-------------------|
| k | Position(s) responsible for maintaining documenting for transferred funds or journal entries | |
| l | Back-up position(s) | |

5. Year-End Reconciliation:

| # | Year-End Reconciliation Questions | Sponsor Responses |
|---|--|-------------------|
| a | Position(s) responsible to run a year-end reconciliation report at the end of the fiscal year to ensure all transactions entered into the software program or expense report matches the actual amounts received and spent. | |
| b | Back-up position(s) | |
| c | <p>If there is a CACFP positive fund balance, identify which position(s) will be responsible to develop a plan* to spend down funds on allowable CACFP expenses if more than 3 months of operating expenses are in the CACFP account?</p> <p>*Note: The plan must be submitted to ODE CNP, and approved, prior to spending excess funds.</p> | |
| d | Back-up position(s) | |
| e | If the CACFP account balance is negative, which position(s) will transfer funds or complete a journal entry? | |
| f | Back-up position(s) | |
| g | What source of unrestricted fund(s) will be transferred to cover the negative CACFP fund balance? List all. | |
| h | Describe the supporting documentation that will be maintained for fund transfers or journal entries. | |

| # | Year-End Reconciliation Questions | Sponsor Responses |
|---|---|-------------------|
| i | Position(s) responsible for documenting transferred funds | |
| j | Back-up position(s) | |

II. Where Records Are Kept

A. Describe the location (room, cabinet, file folder, file path) where the following records are maintained. Include any additional information that would be necessary for someone to locate these documents.

| Check if N/A | Document | Location |
|--------------------------|---|----------|
| | Reimbursement claims/income documentation | |
| | Itemized receipts, invoices, and purchase orders | |
| <input type="checkbox"/> | Timesheets and time distribution reports | |
| <input type="checkbox"/> | Rental agreements | |
| | Bank records | |
| <input type="checkbox"/> | Payroll records | |
| <input type="checkbox"/> | Board minutes | |
| <input type="checkbox"/> | Cost allocation plans | |
| | Procurement documentation, e.g., bids, quotes, contracts etc. | |
| <input type="checkbox"/> | Contracts, e.g., vended meal agreements | |
| <input type="checkbox"/> | Profit & loss report, ODE Expense Report | |
| <input type="checkbox"/> | Credit card statements | |
| <input type="checkbox"/> | Other - List here: | |

III. Resources Used/Reviewed:

1. [CACFP Policy and Procedure Manual](#), Chapter 7
2. [ODE CNP's Financial Management Guidance](#)
3. [ODE CNP Memo on Fiscal Policy and Procedure Requirement](#), February 8, 2021
4. [ODE CNP's Budget Guidance and Procedures](#)
5. [FNS Instruction 796-2, Rev 4.](#)
6. [Guidance for Management Plans & Budgets](#) – USDA Resource, December 2013
7. [7 CFR 226.6\(b\)\(1\)\(xviii\)](#) – CACFP Performance Standards 1, 2, and 3
8. [2 CFR 200 Subpart D](#) – Post Federal Award Requirements
9. [2 CFR 200 Subpart E](#) – Cost Principles, 200.405 – Allocable Costs
10. [2 CFR 400](#) – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.
11. [2 CFR 415](#) – General Program Administrative Regulations
12. [Assessing Costs in the CACFP](#), USDA FNS Memo CACFP 08-2015
13. Additional resources – List below:

Additional Sponsor Notes: