Management Plan for an Independent Institution

<table>
<thead>
<tr>
<th>INSTITUTION PROFILE</th>
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<tbody>
<tr>
<td>1(a) Institution’s Legal Name: ______________________________ Agreement Number: ____________</td>
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<tr>
<td>1(b) Institution’s Business Name (if different from above): ______________________________</td>
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<tr>
<td>1(c) Institution Type: ( ) State Government ( ) Local Government ( ) Federal Government ( ) Private For Profit ( ) Private Nonprofit</td>
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<tr>
<td>1(d) Business Organization: ( ) Sole proprietorship ( ) Corporation ( ) Limited Liability Company ( ) Partnership ( ) Other (please describe) __________________</td>
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2. **(Please check only one-Institutions of Centers Only)** This Institution will accept   _____ Commodities  or  _____ Cash in Lieu of Commodities. (Choosing this option does not automatically guarantee that this option will be provided. Tabulation of requests will be made to determine the economic feasibility of providing commodities and you will be notified as to the results.)

3. Identify all current revenue sources. Give average amount received monthly and total number of months received. Attach additional sheets, if necessary.

<table>
<thead>
<tr>
<th>Revenue Fund Source</th>
<th>Total Number of Months Received</th>
<th>Type (federal, state, county, private, etc.)</th>
<th>Purpose</th>
<th>Monthly Amount</th>
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<tbody>
<tr>
<td>CACFP</td>
<td></td>
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<tr>
<td>Tuition (parent fees)</td>
<td></td>
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<tr>
<td>Department of Social Services (subsidy)</td>
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<tr>
<td>Smart Start</td>
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<tr>
<td>More At Four</td>
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<tr>
<td>Other: please list</td>
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</table>

4. Please list all other resources available to the organization: (choose all that apply)
   - office space
   - desks
   - office equipment
   - human resources such as professional services, consultants, etc.
   - computers
   - real estate property
   - printers
   - motor vehicles
   - Other (Please describe) ______________________________________

5. If this Institution should experience a temporary interruption of CACFP funds, how would it continue to operate? (Check all that apply): ____ Line of Credit/Loans  ____ Tuition/Parent fees  ____ Department of Social Services (subsidy)  ____ Sponsors savings account  ____ Grants  ____ Other (explain) ______________________________
6. If this Institution must repay CACFP funds due to an overclaim, how would this be done? (Check all that apply):  __ Line of Credit/Loans   __ Tuition/Parent fees   __ Sponsor’s savings account   __ Withholding from monthly reimbursement  __ Grants  __ Other (explain)_________________________________________________________________________________________

**ADMINISTRATIVE CAPABILITY**

7. a. Does your organization have bylaws available for review by the State Agency?  _______yes  _______no

7 b. Attach an organizational chart reflecting CACFP employees.

7.c. Please complete the chart below, indicating the person responsible for each CACFP area.

<table>
<thead>
<tr>
<th>CACFP Area</th>
<th>Person Responsible</th>
<th>Title</th>
<th>Qualifications</th>
<th>Hours worked per week</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ensuring meal pattern requirements are met</td>
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<tr>
<td>Ensuring income eligibility applications are classified accurately</td>
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<tr>
<td>Ensuring point of service meal counts are taken</td>
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<tr>
<td>Ensuring fiscal management</td>
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<tr>
<td>Maintaining proper records</td>
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<tr>
<td>Satisfying training requirements</td>
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<tr>
<td>Sanitation</td>
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<tr>
<td>Satisfying civil rights requirements</td>
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<tr>
<td>Other:</td>
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PROGRAM ACCOUNTABILITY

For Private Non-Profit and For-Profit Corporations ONLY:
8(a). What is the schedule for your board meetings?
8(b). Complete chart for Board of Directors.

<table>
<thead>
<tr>
<th>Board Member</th>
<th>Position on Board</th>
<th>Mailing Address (Street, City, State, ZIP Code)</th>
<th>Area code + phone number</th>
<th>Relationship to other board members or employees</th>
<th>Employed at the center?</th>
<th>Compensation for serving on board (yes or no)</th>
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<tbody>
<tr>
<td>Chairman</td>
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9. For Private Non-Profit and Private For-Profit Corporations:
a. What oversight / supervision does the board of directors have for the Institution’s participation in the CACFP? (check all that apply).
   _____ policy making
   _____ fiscal guidance
   _____ ongoing governance
   _____ reviews Institutions policies, programs and budgets
   _____ decision making on compensation and other areas of program operations
   _____ board minutes document decisions which are made
   _____ personnel decisions, including hiring and firing the Institution’s Executive Director
   _____ other (please explain)

b. Please attach your organization’s governing board policies/procedures for oversight of your organization.
10. How does your organization determine Financial Responsibility for the following topics:

a. Fiscal integrity and accountability for all funds and property received, held and disbursed?
   • Does the organization have a separate bank account for CACFP? _____ Yes _____ No
   • List name and address of bank(s) where CACFP funds are deposited? ___________________________
   • What is the organization’s accounting method?
     ______ Cash ______ Accrual ______ Modified Accrual
   • CACFP transactions are recorded on? (Check all that apply.)
     ______ Paper ledger
     ______ Accounting software. Provide name of software: ___________________________
     ______ CACFP cash receipts and disbursement journal
     ______ Other (Specify/Explain) ___________________________
   • CACFP transactions are backed up by? (Check all that apply.)
     ______ Paper ledger
     ______ Accounting software. Provide name of software: ___________________________
     ______ CACFP cash receipts and disbursement journal
     ______ Other (Specify/Explain) ___________________________

b. The integrity and accountability of all expenses incurred?
   • What documentation is maintained on file to support CACFP expenditures? (Check all that apply.)
     ______ Itemized receipts, invoices and bills ______ Bank records ______ Rental Agreements
     ______ Timesheets ______ Payroll records ______ Contracts
     ______ Tax returns ______ Board Minutes ______ Cost Allocation Plans
     ______ Depreciation Schedules ______ Travel records ______ Other (Specify)
   • How frequently are CACFP transactions recorded in the accounting system?
     _____ Daily _____ Weekly _____ Monthly _____ Other (Specify)
   • How frequently are the CACFP receipts and expenditures compared to the budget?
     _____ Daily _____ Weekly _____ Monthly _____ Other (Specify)

c. That claims are processed accurately and in a timely manner? (Check all that apply.)
   ______ Point of meal service counts are used by centers for preparing the daily meal count record.
   ______ Claims are reviewed by a second party for accuracy prior to being submitted for reimbursement.
   ______ Regulatory edit checks are performed prior to claim submission.
   ______ Other (Specify) ___________________________

   That center eligibility requirements are met? (Check all that apply.)
   ______ N/A Non-Profit center.
   ______ 25% of enrollment receive Title XIX or Title XX and claim is processed after the monthly Child
           Reimbursement Summary from the Division of Child Development Subsidized Child Care is reviewed.
           Verify that at least 25% of enrolled participants are eligible for Free or Reduced Price Meals (Child Care).

d. That funds and property are used and expenses incurred for authorized Program purposes only?
   • How is it ensured that the CACFP is operated as a non-profit program?
     ______ Review year to date expenditures to ensure no more than three months operating balance is available.
     ______ CACFP allowable costs exceed the CACFP reimbursement.
     ______ Budget is amended as necessary to ensure all CACFP expenditures are approved prior to being incurred.
   • How is it ensured that CACFP funds are used only for necessary, reasonable and allowable costs?
     ______ FNS Instruction 796-2, Rev. 3 is used as reference for determining allowable and unallowable costs.
     ______ Cost allocation plans are used for costs shared between programs.
     ______ Only costs included in annual budget are expensed.
     ______ Receipts are reviewed to ensure no unallowable costs are accounted for as CACFP costs.
     ______ Other (Specify) ___________________________
e. That a system of safeguards and controls is in place to detect and prevent improper financial activities (fraud) by employees? (Check all that apply.)

- The organization has a separation of CACFP duties between two or more persons.
- Different persons are responsible for receipt and expenditure of funds.
- More than one signature is required for checks used for paying CACFP expenditures.
- Accountant prepares monthly reports and yearly income tax returns.
- Annual audits are performed.
- Board reviews CACFP expenditures and gives approval prior to purchases being made.
- Board makes fiscal decisions for CACFP.
- CACFP duties are rotated periodically within the organization.
- Inventory is taken periodically for items purchased with CACFP funds.
- Other (Specify) ______________________________________

11. Indicate your system for maintaining appropriate records to document CACFP requirements. (All items in bold must be checked and check any other items that apply)

- Records are maintained at (write complete address where CACFP records are kept) _____________
- Records are maintained for 3 years, plus the current year
- Records are maintained according to 7CFR §226.15(e)
- Copies of records are maintained at each facility (attendance, point-of-service meal counts, menus, receipts, medical documentation for special dietary needs, provision of iron fortified infant formula, enrollment forms).
- Other (Please explain)

**FACILITY LEVEL OPERATIONS**

12. In addition to maintaining menus to document compliance with 7 CFR §226.20; serving meals that include creditable foods for all required components in appropriate quantities; and modifying meals to meet individual’s required dietary modifications and special needs, how will this institution ensure that it is providing meals that meet the meal patterns set forth in 7 CFR § 226.20? (Check all that apply)

- consults Food Buying Guide
- consults Crediting Foods in the CACFP
- menus are reviewed by institution to ensure compliance
- provides training on meal pattern requirements
- other (please explain)

13. By what method will this institution ensure that it will comply with licensure or approval requirements set forth in 7 CFR §226.6(d) and §226.6(e)? (Check all that apply)

- institution is licensed or approved by county, state or federal agency
- institution will comply with alternate approval requirements as set forth by the state agency (if licensing is not required)
- other (please explain)

14. How does this institution ensure that it will have a food service that complies with applicable state and local health and sanitation requirements? (Check all that apply)

- facility staff practices sanitary measures while preparing and serving meals
- provide sanitation training
- semi-annual or annual inspections by local sanitation
- other (please explain)
15. Indicate how this institution will ensure that it will comply with civil rights requirements. (All items in bold must be checked and check any other items that apply)
- offers CACFP and serves meals to all enrolled participants regardless of race, color, sex, age, disability, or national origin
- includes the nondiscrimination statement and complaint procedure in advertisements when referencing admissions and/or the CACFP
- “And Justice for All Poster” on display for public viewing
- racial/ethnic data collected annually based on currently enrolled participants
- other (please explain)

16. Indicate how this institution will ensure that it maintains complete and appropriate records on file. (All items in bold must be checked and check any other items that apply)
- institution maintains records for the required period of time to document all required items including, but not limited to application materials, minutes from board meetings, procurement actions, food cost documentation, and all records to support the claim for reimbursement (including menus, enrollment, attendance, meal counts, meal substitutions, free and reduced-price applications, and title XIX or XX status)
- records are on file for the past three years, plus the current year or until audit exceptions are satisfied
- attends training provided by the state agency on recordkeeping requirements
- other (please explain)

17. Indicate how this institution will ensure that it will claim reimbursement only for eligible meals. (All items in bold must be checked and check any other items that apply)
- meal counts taken at point of service
- reimbursement does not exceed two meals and one snack or one meal and two snacks per child per day
- each participant claimed is enrolled and attending the institution
- a menu that meets meal pattern requirements is available for each meal claimed
- reimbursement is not claimed for meals served to participants in excess of the facility’s authorized capacity.
- only approved meal types are claimed
- meals are only claimed for participants that are within the regulatory age limits
- Title XIX and/or XX status is verified monthly and claims are only submitted in the months in which title XIX or title XX status is met
- other (please explain)

18. Indicate this institution’s procurement (purchasing) policy. (Check all that apply)
- small purchase procedures “Comparison Shopping”
- competitive sealed bids-formal advertising (for $100,000 or more)
- competitive negotiation *(requires prior written state agency approval)
- non-competitive negotiation *(requires prior written state agency approval)

CERTIFICATION AND SIGNATURE

The representations made herein on behalf of the Institution are true and correct to the best of my knowledge. I understand that these representations are being made in connection with the receipt of federal funds and that deliberate misrepresentation may subject me to prosecution under applicable state and federal criminal statutes.

I certify that neither this institution nor any of its principals is disqualified from participating in the CACFP.

Signature on Behalf of Institution:

Authorized Representative Date

Printed Name