

**North Carolina Department of Health and Human Services
 Division of Public Health
 Women's & Children's Health Section
 Nutrition Services Branch
 Special Nutrition Programs
 Child and Adult Care Food Program**

Management Plan for an Independent Institution

INSTITUTION PROFILE

- 1(a) Institution's Legal Name: _____ Agreement Number: _____
- 1(b) Institution's Business Name (if different from above): _____
- 1(c) Institution Type: State Government Local Government Federal Government Private For Profit
 Private Nonprofit
- 1(d) Business Organization: Sole proprietorship Corporation Limited Liability Company Partnership
 Other (please describe) _____

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.)

FINANCIAL VIABILITY AND FINANCIAL MANAGEMENT

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

| Revenue Fund Source | Total Number of Months Received | Type (federal, state, county, private, etc.) | Purpose | Monthly Amount |
|--|---------------------------------|--|---------|----------------|
| CACFP | | | | |
| Tuition (parent fees) | | | | |
| Department of Social Services (subsidy) | | | | |
| Smart Start | | | | |
| More At Four | | | | |
| Other: please list | | | | |
| | | | | |
| | | | | |

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.

| CACFP Area | Person Responsible | Title | Qualifications | Hours worked per week |
|--|--------------------|-------|----------------|-----------------------|
| Ensuring meal pattern requirements are met | | | | |
| Ensuring income eligibility applications are classified accurately | | | | |
| Ensuring point of service meal counts are taken | | | | |
| Ensuring fiscal management | | | | |
| Maintaining proper records | | | | |
| Satisfying training requirements | | | | |
| Sanitation | | | | |
| Satisfying civil rights requirements | | | | |
| Other: | | | | |

7.d. Please check the method you will use to determine the effective date of your Income Eligibility Applications (IEAs). You must check one of the boxes below. Whatever method you choose must be applied to all income eligibility forms submitted on behalf of all enrolled participants.

- The date the parent or guardian signs the IEA (not applicable for schools)
- The date the sponsor official signs the IEA
- The date the IEA is submitted (only applicable for schools)
- IEAs not required (Check one below)
 - Head Start
 - At-risk afterschool
 - Emergency shelter

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.

| Board Member | Position on Board | Mailing Address (Street, City, State, ZIP Code) | Area code + phone number | Relationship to other board members or employees | Employed at the center? | Compensation for serving on board (yes or no) |
|---------------------|--------------------------|--|---------------------------------|---|--------------------------------|--|
| | Chairman | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

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 (for profits only)**
- 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