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MAINE DEPARTMENT  
OF EDUCATION

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# CACFP Annual Timeline & Financial Review Impact

**Presented by:** Troy Fullmer, CACFP Nutrition Consultant



# Training Session Overview

- Share summary of annual CACFP planning timeline activities that are applicable to participating institutions.
- Highlight key activity start and end dates.
- Provide a synopsis of the reach of financial review requirements for institutions.



# CACFP Annual Timeline

## Maine Department of Education- Child Nutrition

### CACFP Annual Planning Timeline

	July	August	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	August
Renewal apps. open 7/1 and close 8/31	July. 1	Aug.31											July.1	Aug.31
Renewal apps. reviewed/approved 7/15- 10/31	July. 15			Oct.31									Approving renewal apps.	
Report Actual Exp. Unaffiliated centers due last bus. day of Nov.					Last bus.day									
Financial reviews completed 10/1- 12/30				Oct. 1		Dec. 30								
Onsite AR visits completed Jan. - Aug.							Jan.1							Aug.31

# CACFP Annual Timeline- Highlights

- July 1- PY2026 renewal applications open.
- August 31- deadline for all organizations to submit complete application packets.
  - Recommend submitting application sooner than later- don't wait until the last day 😊
- November 1- general notification is sent to applicable agencies, informing them that they will have an Admin. Review (AR) in the PY.
- January- August- onsite AR visits are conducted by CACFP Reviewers.

# CACFP Financial Review Impact

Activity	Institution Type			
	School Food Service Authorities	Independent Centers	All Sponsoring Organizations	Sponsors of Unaffiliated Centers
End of Year (EOY) Report	-	X	X	X
Annual review of 1 month's bank account activity	-	-	X	X
Annual review of actual expenditures	-	-	-	X

# Reminder- Tracking CACFP Income & Expenses

- Participating institutions must have procedures to collect and maintain the following records per 7 CFR 226.15(e)(6-8):
  - (6) Copies of invoices, receipts, or other records required by the State agency financial management instruction to document: (i) Administrative costs claimed by the institution; (ii) Operating costs claimed by the institution except sponsoring organizations of day care homes; and (iii) income to the program.
  - (7) Copies of all claims for reimbursement submitted to the SA.
  - (8) Receipts for all Program payments received from the SA.
- Track CACFP income separately from other sources of funding; and
- Track expenses related to costs that are not attributable to running the CACFP separately from expenses that can be attributed to running the food program.
- CACFP income and expenses must be tracked monthly.

# NEW- End of Year (EOY) Report

- All participating institutions must track their CACFP income and expenses separately from non-CACFP income and expenses on a monthly basis.
- All non-SFA participating agencies will submit an EOY Report.
- EOY Reports will cover the institution's most recently completed **fiscal year**.
- The [CACFP Financial Tracking Workbook](#) is being modified to include an EOY Report tab.
- A separate EOY Report template will be available for use.
- EOY Reports will be submitted as part of the annual renewal application process, July 1- August 31.

# CACFP EOY Report- Sample

## EXAMPLE END OF THE YEAR REPORT

Institution Name: TOYS N NOISE

Year: YYYY

Fiscal Months: January - December

Expenditure for EACH Month (starting with first month of the fiscal year) (1)	OPERATING AND ADMINISTRATIVE COSTS (\$)								
	CACFP Admin. Labor (2)	CACFP Admin. Expenses (3)	Food Service Salaries/ Benefits (4)	Food Service Rent/Utilities/ Janitorial (5)	Food Service Equipment (6)	Food Purchases (Food & Milk) (7)	Nonfood Purchases (Food-Related Supplies) (8)	Misc. (9)	CACFP Reimbursement for each month (10)
JANUARY	\$ 250	\$	\$ 2,000	\$	\$	\$ 2,567.23	\$ 285.78	\$	\$ 4,769.09
FEBRUARY	\$ 250	\$	\$ 1,900	\$	\$	\$ 2,563.93	\$ 175.85	\$	\$ 4,005.91
MARCH	\$ 150	\$	\$ 2,250	\$	\$	\$ 2,060.28	\$ 105.07	\$	\$ 4,996.45
APRIL	\$ 150	\$	\$ 2,200	\$	\$	\$ 3,161.93	\$ 224.08	\$	\$ 5,060.34
MAY	\$ 250	\$	\$ 2,200	\$	\$	\$ 3,591.23	\$ 167.78	\$	\$ 6,109.87
JUNE	\$ 250	\$	\$ 2,500	\$	\$	\$ 4,561.22	\$ 87.02	\$	\$ 6,793.59
JULY	\$ 250	\$	\$ 2,500	\$	\$	\$ 4,987.22	\$ 308.94	\$	\$ 6,979.23
AUGUST	\$ 200	\$	\$ 1,800	\$	\$	\$ 3,579.45	\$ 212.81	\$	\$ 4,943.82
SEPTEMBER	\$ 175	\$	\$ 1,900	\$	\$	\$ 2,874.38	\$ 137.78	\$ 56.78	\$ 4,793.77
OCTOBER	\$ 150	\$	\$ 1,800	\$	\$	\$ 2,327.03	\$ 147.83	\$	\$ 4,421.11
NOVEMBER	\$ 175	\$	\$ 1,800	\$	\$	\$ 3,587.77	\$ 162.28	\$	\$ 5,089.05
DECEMBER	\$ 200	\$	\$ 2,000	\$	\$	\$ 3,598.60	\$ 238.95	\$	\$ 5,361.08
Grand Totals	\$ 2,450	\$	\$ 22,650	\$	\$	\$ 39,480.37	\$ 2,254.18	\$56.78	\$ 58,873.31

(11) Total CACFP Expenditures (Total of Columns 2 through 9)

\$ \$ 66,891.33

(12) Total Reimbursement Received (Total of Column 10)

\$ \$ 58,873.31

(13) Operating Balance (Item 11 Minus Item 12—See Instructions)

\$ \$ 8,018.02

Form completed by: Sam Gov

Contact Info: Sam.Gov@email.com



# Takeaway Messages

- Start planning sooner than later to complete the annual renewal application.
- Ensure you have systems and processes in place to support preparing and submitting the End of Year Report.
- SOs need to be prepared to participate in new annual financial reviews.
- Meeting deadlines to submit the annual renewal application and review documentation (both administrative and financial reviews) is extremely important.



# Questions?



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- (1) **mail:**  
U.S. Department of Agriculture  
Office of the Assistant Secretary for Civil Rights  
1400 Independence Avenue, SW  
Washington, D.C. 20250-9410; or
- (2) **fax:**  
(833) 256-1665 or (202) 690-7442; or
- (3) **email:**  
[program.intake@usda.gov](mailto:program.intake@usda.gov)

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