

## Recordkeeping for Sponsors of Centers -- FAQs

- Q. Our program charges no admin to CACFP program. Does this reporting requirement apply to my agency?
- A. All sponsors of centers-affiliated and unaffiliated—are required to keep this report.
- Q. Is this something that is done prior to submitting the claim or after we receive the reimbursement?
- Q. We have an accrual accounting system and expense reports are available at 45 days. Does the expense data have to be in with claim?
- A. You will have to have the figures for total administrative costs and total operational costs to enter on the claim effective with the October 2010 claim. When you enter the October claim, you will be reporting **Cash in and Cash out** for October. So, my answer would be that it would be done prior to submitting the claim.
- Q. Are we still required to do the General P & L & the non for profit food service account report?
- A. This can replace the general profit and loss, but the annual non-profit food service report will still be due within 30 days of the end of your fiscal year.
- Q. Is each center required to complete this spreadsheet?
- A. No, this will be done by the sponsoring organization and will account for costs for all the facilities.
- Q. Comment: Costs on an accrual basis are different than cash outflow.
- A. This report collects the amount of CACFP reimbursement deposited to your bank account during the month and the actual bills you paid during the month. It is a cash-in/cash-out report.

Q. We will report cash received for CACFP in OCTOBER (which is actually September reimbursement) and enter costs paid for OCTOBER CACFP expenses - yes?

A. Yes, it will be the CACFP dollars deposited in your account during the month and the bills you paid during the month.

Q. Can you explain the difference between operational and administrative costs again?

A. Administrative costs are costs you incur for planning, organizing, and managing a food service under the CACFP. A good portion of administrative costs are probably for labor to train, monitor, supervision, scheduling CACFP activities and functions.

Operational costs are costs you incur for preparing and serving meals to participants under the CACFP. Food, non-food supplies, cooks labor are some example of operational costs.

Q. Where do we get the spread sheet?

A. The spread sheet was sent to you with the information about registering for this WebEx. It will be posted in the financial management section of the CACFP web page.

Q. Do we still keep a program expense form on a monthly basis?

A. Yes, you will use that to have the data to enter in the spread sheet.

Q. Is the time sheet a requirement or an optional aide for accounting?

A. If labor is paid for with CACFP funds, a time and attendance report is required. It must show CACFP hours and non-CACFP hours.