

2016 CACFP Application Budget
Minimum Required Supporting Documentation Checklist for Budget

The following information is required to document an institutions financial viability, administrative capability and program accountability. All institutions are required to upload the following documentation in order to submit a complete application. The documents should be uploaded with the appropriate title in the description.

- (1) Detail of Institution's Management & Administrative Structure (organizational chart)
- (2) Institution's Policies & Procedures (Employee Handbook & Other Institution Procedures)
- (3) Institution's Financial Management Policies, Procedures and Internal Controls – (Financial Policies & Procedures Manual)
- (4) Non-Profit Institutions – Board Meeting Minutes (all minutes from the past year)
- (5) Financial Statements (2015 or later)
 - a. Statement of Activities (Income Statement)
 - b. Statement of Financial Position (Balance Sheet)
 - c. Statement of Functional Expenses (Statement of Owner's Equity) – if available
 - d. Statement of Cash Flows – if available
- (6) Tax Returns
 - a. Non-Profit – Most recent Form 990
 - b. For-Profit – 2015 Tax Return
- (7) Supporting Source Documentation – Revenues
 - a. Previous three (3) months bank statements
 - b. Other grant agreements or funding sources
 - c. Supporting documentation for contributions & donations
 - d. Other revenue description
 - e. A signed statement regarding how unfunded costs, unallowable costs, and potential over claims will be covered with non-program funds.
- (8) Supporting Source Documentation – Expenditures
 - a. Procurement policy including estimates and bids
 - b. Contracts for services
 - c. Lease agreements
 - d. Floor plans – allocation support for rent, utilities etc.
 - e. Payroll registers and/or W-2s (minimum necessary is rate of pay for all employees)
 - f. Depreciation Schedules (if applicable)
 - g. Approved Cost Allocation Plan (if applicable)
 - h. Other supporting documentation for expenses which may include prior utility bills with method of allocation between program and non-program activities, estimates obtained for other purchases or expected purchases
- (9) Job Descriptions
- (10) Disclosure of Less-Than- Arm's Length Transactions
 - a. Description of Transaction
 - b. Cost of Ownership Documentation including, but not limited to, the following: depreciation schedules, maintenance & repair costs, taxes, insurance costs etc.
- (11) Detailed Description of Budget Line Items