



Division of Child Care and Early Childhood Education



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MEMORANDUM

March 11, 2016

TO: SFSP providers

FROM: Application Team

RE: 2016 Minimum Supporting Documents Required for Budget Review

There are minimum requirements that must be met prior to approval of the 2016 SFSP budget approval process. Please see a list of those requirements below:

All information that is required per the 2015 SFSP Budget Requirements Memorandum:

- (1) Detail of Institution's Management & Administrative Structure.
- (2) Institution's Policies and Procedures
- (3) Institution's Financial Management Policies, Procedures and Internal Controls
- (4) Board Meeting Minutes – past year
- (5) Financial Statements – entity wide and child nutrition programs (SFSP)
- (6) IRS Form 990 – Prefer the past three years.
- (7) Supporting Source Documentation - Revenues
- (8) Supporting Source Documentation - Expenditures
- (9) Disclosure of Less-Than-Arms-Length Transactions – including a description of the transaction and necessary supporting documentation related to the transaction. For Additional information see the Less-Than-Arms-Length Transaction Memo which also discusses required supporting documentation.
- (10) Detailed Description of Budget Line Items

For Returning Institutions: The following are the minimum supporting documentation required for budget review and application to be deemed complete:

- (1) Financial Statements – Previous year institution wide and SFSP – (if SFSP combined with CACFP for institution financials that is okay)
- (2) Job Descriptions
- (3) Description of Accounting System

- (4) Supporting Source Documentation for Revenues: 3 months bank statements, other grant agreements, support for contributions & donations
- (5) Supporting Source Documentation for Expenditures: contracts for services, lease agreements with floor plans, & supporting documentation for any other expenses.
- (6) Job Descriptions
- (7) Disclosure of Less-Than-Arms-Length Transactions
- (8) Detailed Descriptions of Budget Line Items

Although all of the documentation listed in the 2015 SFSP Budget Requirements Memorandum is required, for **returning sponsors** DHS will still review budget and require a CAP.

New Institutions:

New institutions will be required to have **all** information for the application to be deemed complete.

