



State of New Jersey

DEPARTMENT OF AGRICULTURE
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JON S. CORZINE
Governor

ALFRED MURRAY
Acting Secretary

DATE: March 2009

TO: CHILD AND ADULT CARE FOOD PROGRAM SPONSORS

FROM: Tanya D.W. Johnson, Coordinator
Child and Adult Care Food Program (CACFP)

SUBJECT: Family Day Care Sponsoring Organization End-of-Year Reimbursement
Reconciliation Report
FDCFP Memo # 09-08

As we approach the month of July, all sponsors should remember to closely monitor and document CACFP administrative costs and projected reimbursement. As you are aware, sponsoring organizations are required to have a system to compare actual expenditures to the approved budget on a monthly basis. A reconciliation of the fiscal year financial transactions must be submitted to the State Agency by July 1 each year. Excess payment must be submitted to the State Agency no later than December 31 annually.

Note: reconciliation is done on an *accrual basis*, not a cash basis. Differences resulting from outstanding provider checks do not require adjusted claims, however, any unexpended Food Service Payment (FSP) must be returned to the State Agency by December 31.

At a minimum, that reconciliation must include the following information:

1. Sponsor's name, agreement number, address, and county.
2. Claim type (original or revised), preparation date, operating days, enrollment, and attendance according to tier classifications.
3. FSP earnings documented according to tier classifications, and meal types. Refer to your monthly vouchers for this information.
4. FSP reimbursement received from the State agency.

5. FSP reimbursement disbursed to providers, including dates of the canceled provider checks received from your banking institution.

Any differences between the above two items must be documented by the month the check was issued and received, provider's name, and provider's identification number.

6. Differences resulting from disallowances for which an adjusted claim was not previously submitted.

The reconciliation of food service payment report for Federal Fiscal Year 2008 must be submitted by July 1, 2009. Failure to comply with regulations as stipulated at §226.12 and §226.13 could result in the denial of reimbursement.

If you have any questions, please contact Carrie I. Freeman-Wright at 609-292-4498.