

SY 2025–2026 CN PROGRAM

YEAR-END CHECKLIST

Financial Closeout

- ☐ Review and finalize all financial records
- ☐ Record all revenues and expenditures
- ☐ Prepare documentation for Cash Resource Report (due in the fall)
- ☐ If using de minimis indirect cost rate: reconcile indirect cost calculations
- ☐ Arrange for a Single Audit if total federal expenditures reach \$1,000,000 or more during the fiscal year

Claims & Reimbursement

- ☐ Submit all remaining claims
- ☐ Verify accuracy and resolve pending issues, if applicable

Meal Count Documentation

- ☐ Confirm all daily and monthly meal counts are complete
- ☐ Address discrepancies before year-end, if applicable

Financial Reconciliation

- ☐ Reconcile CN accounts
- ☐ Verify expenditures meet program requirements
- ☐ Review outstanding invoices

SY 2025–2026 CN PROGRAM

YEAR-END CHECKLIST

Inventory

- ☐ Conduct physical inventory of food and supplies
- ☐ Reduce excess stock where possible

Procurement

- ☐ Ensure all procurement actions are documented and compliant
- ☐ Review contract renewal timelines for following year

Record Retention

- ☐ Organize and securely store required records
- ☐ Confirm compliance with retention timelines

Staffing & Training

- ☐ Plan staffing for following school year
- ☐ Schedule required training and onboarding sessions