

RECORD KEEPING

As stated in the United States Department of Agriculture (USDA) regulation 7 CFR §226.6(b)(1)(xviii) for new institutions and 7 CFR §226.6(b)(2)(vii) for renewing institutions, to be approved for program participation, an institution is required to comply with three performance standards:

- Financial viability and financial management—An institution must demonstrate that it has adequate financial resources to operate the CACFP on a daily basis. The institution can demonstrate financial viability through:
 - ♦ A budget or management plan in compliance with program regulations and that is reasonable, necessary, and allowable.
 - ♦ Adequate resources for daily operations—able to pay employees and suppliers during periods of program payment interruptions and when fiscal claims have been assessed, if applicable.
 - ♦ Audits or financial statements.
- Administrative capability—An institution must demonstrate the ability to manage operations in compliance with program regulations by ensuring:
 - ♦ The number of staff and type of qualified staff are adequate.
 - ♦ The number of monitoring staff in relation to the number of facilities is adequate.
 - ♦ Written policies and procedures fulfill program responsibilities and civil rights requirements.
- Program accountability—An institution must demonstrate the ability to ensure program accountability through:
 - ♦ Oversight through an operating governing board.
 - ♦ Written fiscal accountability systems to assure integrity for all funds, property, expenses, and revenues (i.e., accurate processing of claims), and that all expenses are for program-authorized purposes.
Record-keeping—maintains records of operations in compliance with program regulations.
 - ♦ Operations including training, monitoring, classifying, and ensuring administrative costs are within regulatory limits.
 - ♦ Meal pattern and meal service requirements, licensure, health inspections, record-keeping, and claiming only for eligible meals served.

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RECORD-KEEPING REQUIREMENTS

All participants in the Child and Adult Care Food Program (CACFP) must maintain adequate records to support the monthly claims for reimbursement. The State Department of Education (the *State Agency*) has provided sample forms to assist the center in maintaining the required records.

Refer to **pages 5-8** for a summary of basic responsibilities, which includes all record-keeping requirements.

All records are required to be maintained for three years after the year to which they pertain unless a review or audit is not resolved. In this case, records are required to be maintained until the review is resolved.

NOTE: A record-keeping system equal to or better than forms provided by the State Agency may be utilized if approved by your consultant.

DAILY ATTENDANCE RECORDS

Children must be enrolled and in attendance to be qualified as participants in the CACFP. Attendance records verify that children claimed as participants were actually in attendance.

A daily attendance record must be used by centers claiming reimbursement for three or less meal services per day. Instructions for use are:

- Indicate whether this form is being used for regular or At-Risk meals by checking the appropriate box.
- Indicate the center's name and the current month and year at the top of the page.
- List the full (first and last) name of each child left for care at the center.
- Daily, using the following key, check each child's status:
 - For a child not in attendance, use an **A** for ***absent***.
 - For a child in attendance, use an **X** or a check mark.
 - For a child who is no longer enrolled, use a **D** for ***dropped***.
- Identify children who are in attendance but do not receive reimbursable meals.
 - For an infant with a meal waiver form on file, use an **I** for ***infant***.
 - For a child who does not participate, use a **NP** for ***does not participate***.

EXAMPLE

- Regular Meals
- At-Risk Meals

DAILY ATTENDANCE RECORD

Name of Day Care Center: TOYS N NOISE Month: OCT Year: YYY

| Name | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 | 31 |
|-------------------|----|----|----|----|----|----|----|---|---|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|
| Douglas, Steffy | X | X | X | X | A | A | X | | | X | X | X | X | X | | | X | X | A | A | X | X | X | X | A | X | X | X | X | X | |
| Douglas, Julie | X | X | X | X | A | A | X | | | X | X | X | X | X | | | X | X | X | X | A | X | X | X | A | X | X | X | X | X | |
| Douglas, Debbie | X | X | X | X | A | A | X | | | X | X | X | X | X | | | X | X | X | X | A | X | X | X | A | X | X | X | X | X | |
| Phillips, Peter | X | X | X | X | X | X | X | | | X | A | A | X | X | | | X | X | X | X | A | X | X | X | X | X | X | X | X | X | |
| Simonsky, Barbara | X | X | X | X | X | X | X | | | X | X | X | X | X | | | X | X | X | X | A | X | X | X | X | X | X | X | X | X | |
| Olson, Mariah | X | X | X | X | A | X | X | | | X | X | X | X | X | | | X | X | X | X | A | X | X | X | X | X | X | X | X | X | |
| McClain, Johnny | X | X | X | X | X | X | X | | | X | X | X | X | X | | | X | D | D | D | D | D | D | D | D | D | D | D | D | D | |
| McClain, Joanie | X | X | X | X | X | X | X | | | X | X | X | X | X | | | X | D | D | D | D | D | D | D | D | D | D | D | D | D | |
| McClain, David | X | X | X | X | X | X | X | | | X | X | X | X | X | | | X | D | D | D | D | D | D | D | D | D | D | D | D | D | |
| McClain, Chase | X | X | X | X | X | X | X | | | X | X | X | X | X | | | X | D | D | D | D | D | D | D | D | D | D | D | D | D | |
| Scott, Florence | -- | -- | -- | -- | -- | -- | -- | | | -- | -- | -- | -- | -- | | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | |
| Scott, Frank | -- | -- | -- | -- | -- | -- | -- | | | -- | -- | -- | -- | -- | | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Jensen, Jodi | X | X | X | X | X | X | X | | | X | X | X | X | X | | | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X |
| Cashion, Amber | X | X | X | X | X | X | X | | | X | X | X | X | X | | | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X |
| Sanders, Sue-I | X | X | X | X | A | A | A | | | A | A | A | A | A | | | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X |
| Sanders, Todd | X | X | X | X | A | A | A | | | A | A | A | A | A | | | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X |
| Butler, Harrison | X | X | X | X | X | X | X | | | X | X | X | X | X | | | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X |
| Butler, Addie | X | X | X | X | A | A | X | | | X | X | X | X | X | | | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X |
| Butler, Thatcher | X | X | X | X | X | X | X | | | X | X | X | X | X | | | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X |
| Thomas, Cathy | X | X | X | X | X | X | X | | | X | X | X | X | X | | | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X |
| Thomas, Gary | X | X | X | A | X | X | X | | | X | X | X | X | X | | | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X |

DAILY ATTENDANCE RECORD ARRIVAL AND DEPARTURE TIMES

Daily Arrival and Departure Times **OR** the *Daily Record of Meals Served* forms must be maintained if your center has been approved for more than three meal services (two main meals and one snack or two snacks and one main meal).

Instructions for using the Daily Attendance Record Arrival and Departure Times form include:

- Indicate whether this form is being used for regular or At-Risk meals by checking the appropriate box.
- Indicate name of center, current month and year at the top of the page.
- Enter the full name (first and last) of each child enrolled in the center.
- Each day a child is present, indicate on the first line the arrival time and on the second line the child's departure time. If a child is school-age and enters more than once, as well as leaves more than once, this must be indicated. If *absent*, indicate with an *A*.
- Identify children who are in attendance but do not participate by using an *NP*.

NOTE: It is highly recommended that both forms (Daily Arrival and Departure Times and Daily Record of Meals Served) be used when an institution is approved for more than three meal services. It is at the discretion of the State Agency to require both of these forms to be maintained if an institution is declared seriously deficient. Further, if the Daily Record of Meals Served form is not used, documentation must reflect which meal per day the child is not being claimed.

- Regular Meals
- At-Risk Meals

EXAMPLE
DAILY ATTENDANCE RECORD
ARRIVAL AND DEPARTURE TIMES

Name of Day Care Center: TOYS N NOISE Month OCTOBER Year: YYY

| NAME | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 | 31 |
|------------------------|---|---|--------------|--------------|--------------|--------------|--------------|---|---|--------------|--------------|--------------|--------------|--------------|----|----|--------------|--------------|--------------|---------------|--------------|----|----|--------------|--------------|--------------|--------------|--------------|----|--------------|--------------|
| <i>Douglas, Steffy</i> | | | 7:30 5:00 | 7:10 5:30 | A A | A A | 7:00 5:20 | | | 7:00 5:25 | 7:05 5:10 | 7:00 5:10 | 7:05 5:10 | 7:00 5:00 | | | 7:00 5:25 | A A | | 7:17 10:05 | 7:30 5:30 | | | A A | 7:05 5:00 | 7:05 5:15 | 7:00 5:15 | | | 7:30 5:00 | |
| <i>Douglas, Julie</i> | | | 7:30 5:00 | 7:10 5:30 | A A | A A | 7:00 5:20 | | | 7:00 5:25 | 7:05 5:10 | 7:00 5:10 | 7:05 5:10 | 7:00 5:00 | | | 7:00 5:25 | 7:00 5:00 | 7:30 5:30 | A A | | | | A A | 7:05 5:00 | 7:05 5:15 | 7:00 5:15 | | | 7:30 5:00 | |
| <i>Douglas, Debbie</i> | | | 7:30 5:00 | 7:10 5:30 | A A | A A | 7:00 5:20 | | | 7:00 5:25 | 7:05 5:10 | 7:00 5:10 | 7:05 5:10 | 7:00 5:00 | | | 7:00 5:25 | 7:00 5:00 | 7:30 5:30 | A A | | | | A A | 7:05 5:00 | 7:05 5:15 | 7:00 5:15 | | | 7:30 5:00 | |
| <i>Phillips, Peter</i> | | | 7:30 5:00 | 7:10 5:20 | 7:16 5:15 | 7:40 5:20 | 7:45 5:25 | | | A A | A A | A A | 7:20 5:15 | 7:10 5:21 | | | 7:11 5:10 | 7:25 5:20 | A A | A A | 7:20 5:16 | | | 7:10 5:30 | 7:20 5:00 | 7:30 5:30 | 7:20 5:35 | 7:30 5:40 | | | 7:30 5:00 |

MEAL COUNT WORKSHEET

The CACFP Meal Count Worksheet is to be completed at the time of each meal service. An actual physical count must be taken at mealtime. The verified meal count for each meal service is recorded under each of the following categories of meals served:

- Indicate whether this form is being used for regular or At-Risk meals by checking the appropriate box.

Meals Served to Program Children are:

- Meals meeting minimum meal pattern requirements.
- Meals served to children enrolled for care in the center.

Meals Served to Program Infants are:

- Meals meeting minimum meal pattern requirements for infants.
- Meals served to infants enrolled for care in the center that do not have an Infant Meal Waiver on file.

Note: Do not forget to add infant meal counts to the Meal Count Worksheet.

For the shifts at breakfast, lunch, and/or supper meals, record the first shift number, then a slash mark, then the second shift number, or maintain a meal count worksheet for each shift unit.

Nonclaimable Meals Served:

- Meals over license capacity.
- Meals not meeting meal pattern requirements.
- Nonprogram adult meals.*
- Contract meals served to participants enrolled at another center.
- Any meals over the three meals per child per day limit.

The CACFP must be reimbursed for any nonclaimable meals served. Income must be documented for nonclaimable participants' meals because the cost of nonclaimable meals is not an allowable expense. Income from nonprogram meals must be reported on the Expenditure/Reimbursement Worksheet. The price charged for the meal must reflect at least the free rate of reimbursement for the applicable meal plus the value of commodities for lunch and supper meals.

Program adult meals may be served free of charge, and the cost of these meals is absorbed by the institution.

No adult meals, either **PROGRAM*** or **NONPROGRAM***, are allowed to be claimed for reimbursement.

* Nonprogram adults are those **NOT** involved in the preparation, service, and/or supervision of the participants during the meal service. Supervision means sitting with and eating the same meal served the participants. Therefore, program adults are those involved in the preparation, service, and/or supervision of the participants during the meal service.

- Regular Meals
 At-Risk Meals

EXAMPLE

CHILD AND ADULT CARE FOOD PROGRAM (CACFP) MEAL COUNT WORKSHEET

Agreement Number: DC- 55-999 Month: OCTOBER 20 YY

| DATE | MEALS SERVED TO PROGRAM CHILDREN Aged 1 Through 12 Years | | | | | | | | | | NUMBER MEALS SERVED TO PROGRAM INFANTS Aged 0 Through 12 Months | | | | NUMBER NONCLAIMABLE MEALS SERVED* | | | |
|---------------|---|------------|--------|--------|--------|------------|--------|-----------|-------|--------|---|-----------|-------|--------|--------------------------------------|-----------|-----------|--|
| | Break- | Lunch | Supper | Snack | | | | Breakfast | Lunch | Supper | Snack | Breakfast | Lunch | Supper | Snack | | | |
| | | | | A.M.—1 | A.M.—2 | P.M.—1 | P.M.—2 | | | | | | | | | LT.P.M.—1 | LT.P.M.—2 | |
| 1 | | | | | | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | | | | | |
| 3 | 19 | 16 | | | | 18 | | | | | 1 | | | | 1 | | | |
| 4 | 18 | 15 | | | | 17 | | | | | 1 | | | | 1 | | | |
| 5 | 12 | 10 | | | | 12 | | | | | 1 | | | | 1 | | | |
| 6 | 13 | 8 | | | | 10 | | | | | 1 | | | | 1 | | | |
| 7 | 17 | 13 | | | | 15 | | | | | 1 | | | | 1 | | | |
| 8 | | | | | | | | | | | | | | | | | | |
| 9 | | | | | | | | | | | | | | | | | | |
| 10 | 17 | 13 | | | | 15 | | | | | 1 | | | | 1 | | | |
| 11 | 18 | 12 | | | | 14 | | | | | 1 | | | | 1 | | | |
| 12 | 18 | 14 | | | | 16 | | | | | 1 | | | | 1 | | | |
| 13 | 18 | 14 | | | | 16 | | | | | 1 | | | | 1 | | | |
| 14 | 19 | 15 | | | | 17 | | | | | 1 | | | | 1 | | | |
| 15 | | | | | | | | | | | | | | | | | | |
| 16 | | | | | | | | | | | | | | | | | | |
| 17 | 19 | 14 | | | | 16 | | | | | 1 | | | | 1 | | | |
| 18 | 16 | 14 | | | | 16 | | | | | 1 | | | | 1 | | | |
| 19 | 13 | 10 | | | | 12 | | | | | 1 | | | | 1 | | | |
| 20 | 11 | 9 | | | | 11 | | | | | 1 | | | | 1 | | | |
| 21 | 11 | 8 | | | | 8 | | | | | 1 | | | | 1 | | | |
| 22 | | | | | | | | | | | | | | | | | | |
| 23 | | | | | | | | | | | | | | | | | | |
| 24 | 13 | 8 | | | | 10 | | | | | 1 | | | | 1 | | | |
| 25 | 13 | 7 | | | | 9 | | | | | 1 | | | | 1 | | | |
| 26 | 15 | 12 | | | | 14 | | | | | 2 | | | | 2 | | | |
| 27 | 17 | 13 | | | | 15 | | | | | 2 | | | | 2 | | | |
| 28 | 17 | 15 | | | | 17 | | | | | 2 | | | | 2 | | | |
| 29 | | | | | | | | | | | | | | | | | | |
| 30 | | | | | | | | | | | | | | | | | | |
| 31 | 17 | 11 | | | | 15 | | | | | 2 | 1 | | | 2 | | | |
| TOTALS | 331 | 251 | | | | 293 | | | | | 22 | 24 | | | 25 | | | |
| | | | | | | | | | | | | | | | 15 (Fall Festival) | | | |
| | | | | | | | | | | | | | | | 15 | | | |

*Any nonclaimable or nonprogram meals must have income reported on the Expenditure/Reimbursement Worksheet and/or the center's summary of allowable costs.

DAILY RECORD OF MEALS SERVED

Centers approved to claim reimbursement for more than three meal services per day may maintain the *Daily Record of Meals Served*. When the form is used, the center is **NOT** required to maintain the *Meal Count Worksheet* for children's meals.

When the Daily Record of Meals Served is **NOT** used, the *Daily Attendance Record Arrival and Departure Times* or other arrival and departure time records must be used for all children enrolled in the center. The purpose is to verify that no more than three meal services (two main meals and one snack or one main meal and two snacks) were claimed per child per day. In addition, meal counts must be recorded on the Meal Count Worksheet.

Under either circumstance, reimbursement may only be claimed for three meals per child per day. Meals exceeding these limits are nonclaimable.

Instructions for using the Daily Record of Meals Served include:

- Indicate whether this form is being used for regular or At-Risk meals by checking the appropriate box.
- Record the name of each child who participates in the CACFP.
- At the time of each meal service, place a mark for the meal each child is receiving.
- Circle in red nonclaimable meals, and enter on expenditure worksheet.
- At the end of the month, total the number of meals by service for each child. (Red-circled meals must **NOT** be included.)
- Grand total all pages for each meal service, and record at the bottom of page 1 of the record.

For two shifts of any meal service, record the first-shift meals by indicating a **1** and second-shift meals by indicating a **2**.

NOTE: It is highly recommended that both forms (Daily Arrival and Departure Times and Daily Record of Meals Served) be used when an institution is approved for more than three meal services. It is at the discretion of the State Agency to require both of these forms to be maintained if an institution is declared seriously deficient.

FOOD-PURCHASING FORM

- A. When purchases are made from a food vendor (wholesale, retail, delivery service, etc.) who provides a fully itemized receipt, the Food-Purchasing Form is not required. A fully itemized receipt/invoice must include:
- Name of store/vendor
 - Store/vendor physical address
 - Store/vendor telephone number
 - Date of purchase
 - Specific items purchased
 - Quantity of units purchased
 - Weight and/or size of unit
 - Unit cost
 - Total cost
- B. If the receipt/invoice is not fully itemized, the *Food-Purchasing Form* should be completed for each purchase made for the center's child care food program. The form is divided into three categories. They are:
1. Food and Milk
 - Edible items served as part of a reimbursable meal
 2. Food-Related Supplies
 - Nonedible items used to provide meal service; i.e., paper products, cleaning supplies
 3. Nonreimbursable Items
 - Items used for personal or day care-related use only

The following information must be included on the form:

- Specific item purchased
- Quantity (number of units; e.g., 6 cans, 1 box)
- Weight and/or size of container (size of unit; e.g., 16 oz, dozen)
- Unit cost (cost of a single unit without tax)
- Total cost (number of units purchased multiplied by the unit cost)

A store receipt supporting the purchases must be attached to the form. The receipt must include:

- Name of store
- Correct date of purchase

NOTE: If the store name and/or date is not on the receipt, have the clerk write it in and initial.

- C. After all items on the receipt have been recorded on the form:
1. Total each category.
 2. Calculate the amount of tax to be charged to each category, and record on the form.
 3. Total each category (plus tax), and record in the lower right-hand corner.
 4. Grand total the form. This total must agree with the total on the receipt.

NOTE: Receipts denoting that SNAP was used to make the purchase will not be considered as CACFP expenses. If a center is found claiming such expenses, the center and practice will be reported by the State Agency to the Oklahoma Department of Human Services (DHS).

EXAMPLE FOOD-PURCHASING FORM

(To Be Completed for Each Purchase)

Store Name/Vendor*: Discount Grocery Center: TOYS N NOISE Date: October 5, YYYY

Attach receipt containing name of store and date of purchase.

Check #: 1091

| FOOD AND MILK | | | | | FOOD-RELATED SUPPLIES | | | | |
|---------------|-----------|--|--------------|---------------|-----------------------------|------------------|---|---------------------|----------------------|
| Number Units | Unit Size | Items Used to Prepare Required CACFP Meals | Unit \$ Cost | Total \$ Cost | Number Units | Unit Size | Nonedible Items Used in Kitchen and Dining Areas; i.e., Paper Products, Cleaning Supplies | Unit \$ Cost | Total \$ Cost |
| 1 | 16 oz | Cranberry juice, 100% juice | 1.75 | 1.75 | 1 | 50 | Paper plates | 2.49 | 2.49 |
| 1 | 20 oz | Pineapple, tidbits | 1.09 | 1.09 | 1 | gal | Bleach | .99 | .99 |
| 1 | 10 oz | Cheese crackers | 1.69 | 1.69 | 1 | 200 ft | Foil | 3.59 | 3.59 |
| 2 | 15 oz | Corn flakes | 3.19 | 6.38 | 1 | roll | Paper towel | 1.59 | 1.59 |
| 1 | 16 oz | Margarine | .69 | .69 | | | | | |
| 1 | 1 lb | Ground beef, 80/20 | 2.39 | 2.39 | | | | | |
| 6 | gal | Milk, 1% | 2.43 | 14.58 | | | | | |
| 1 | 10 oz | Noodles | 1.13 | 1.13 | | | | | |
| 1 | 1/2 lb | Longhorn cheese | 1.89 | 1.89 | | | | | |
| 1 | 1/2 lb | Tomatoes | 1.49 | 1.49 | | | | | |
| 1 | 8 oz | Cream cheese | 1.29 | 1.29 | | | | | |
| 1 | 1 lb | Wheat bread | .89 | .89 | | | | | |
| 1 | .96 lb | Bananas | .50 | .50 | | | Food-Related Subtotal | | 8.66 |
| 1 | 10 oz | Elbow macaroni | .63 | .63 | | | Food-Related Tax | | .74 |
| 1 | 4 oz | Pecan pieces | 1.79 | 1.79 | | | Total Food-Related Supplies | | 9.40 |
| 1 | 6 oz | Shredded cheese, Cheddar | 1.99 | 1.99 | Number Units | Unit Size | Nonreimbursable Items | Unit \$ Cost | Total \$ Cost |
| 1 | 10 oz | Cinnamon rolls | 1.15 | 1.15 | | | | | |
| 1 | gal | Milk, whole | 3.00 | 3.00 | 1 | ltr | Root beer | 1.89 | 1.89 |
| | | | | | 1 | 6-pk | Toilet tissue | 4.69 | 4.69 |
| | | | | | 1 | pack | Gum | 1.39 | 1.39 |
| | | | | | 1 | bag | Popcorn | 1.99 | 1.99 |
| | | | | | | | Nonreimbursable Subtotal | | 9.96 |
| | | | | | | | Nonreimbursable Tax | | .85 |
| | | | | | | | Total Nonreimbursable Items | | 10.81 |
| | | Food & Milk Subtotal | | 44.32 | (Local Tax Rate = .0857) | | Summary of Costs | | |
| | | Food & Milk Tax | | 3.80 | | | Total Food and Milk | \$ | 48.12 |
| | | Total Food and Milk | | 48.12 | | | Total Food-Related Supplies | | 9.40 |
| | | | | | | | Total Nonreimbursable Items | | 10.81 |
| | | | | | | | Grand Total (Must Agree With Receipt) | \$ | 68.33 |

*If you purchase from a food vendor or other delivery service, you may be provided with an itemized receipt and usage of this form may not be necessary. Check with your consultant.

RECORD OF DONATED PRODUCTS

Use one form for every food item donated. Donor must complete documentation.

1. Record the name of the product (i.e., milk).
2. Record the total amount of the item donated. Use gallons, quarts, pounds, etc.
3. Record the date the item was donated.
4. Record the name of the donor.
5. Record the telephone number of the donor.
6. Signature for certification statement.

EXAMPLE

RECORD OF DONATED PRODUCT

Use one form for every food item donated. Donor must complete documentation.

1. Product: Bread
2. Amount: 3 loaves
3. Date Donated: 10/3/YYYY
4. Name of Donor: Sallie Smith
5. Telephone Number: 444-555-6677

CERTIFICATION STATEMENT:

I certify that the items listed above **WERE NOT** secured/received through any federal program (i.e., WIC, SNAP, FDPIR, commodities).

I further certify that all of the above information is true and correct.

Name: Sallie Smith Date: 10/3/YYYY

EXPENDITURE/REIMBURSEMENT WORKSHEET

The Expenditure/Reimbursement Worksheet is a summary report of all allowable CACFP operating and administrative costs incurred during the month. It contributes to the documentation used to verify the center's CACFP is nonprofit.

All costs must be supported by appropriate documentation and approved on the CACFP application and/or amendments.

Instructions for completing the Expenditure/Reimbursement Worksheet are: Record the month and year during which the costs were incurred in the upper right-hand corner.

For each expenditure:

1. In Column 1: Record the date the specific cost was incurred.
2. In Column 2: Record the vendor or the first and last names of the food service personnel receiving payment.
3. In Column 3: Record the number of the check issued. (**NOTE:** Cash payments for labor are not acceptable.)

In Columns 4 through 11: Record the amount of the expenditure under the appropriate column. One entry may be broken down into more than one category.

4. Administrative Labor—Cost of administrative personnel's (director, bookkeeper, supervisors) time spent on the CACFP. Gross cost must be reported. Documentation includes:
 - Canceled checks
 - Labor formulas broken down by pay period for hours worked on CACFP activity

NOTE: The first and last names of each person whose labor is being claimed must be recorded in Column 2 of the form.

5. Administrative Expenses—Cost related to the administration of the CACFP. Documentation includes itemized receipts.

Examples:

Postage, printing, office supplies

6. Food Service Salaries/Benefits—Cost of cooks', cook's assistants', and caregivers' time spent on menu planning, preparing, serving, cleaning up, supervising children while they eat, and/or completing of food production records. Gross cost must be reported. Documentation includes:
 - Canceled checks
 - Labor formulas broken down by pay period for hours worked on CACFP activity

Example:

6 hours x \$10.00/hour x 10 days = \$600

NOTE: The first and last names of each person whose labor is being claimed must be recorded in Column 2 of the form.

7. Food Service Rent/Utilities/Janitorial—Utilities, when documented by separate meter reading; pest control service; transportation reimbursement.

Example:

Kitchen space rent can be charged as long as documentation supports the prorated square footage.

8. Food Service Equipment—Equipment purchased for use in preparing meals with the acquisition cost of \$2,500 or more.
9. Food Purchases—Edible items used to prepare reimbursable meals and/or the monthly total from delivery receipt for contract meals. This would also include the cost of obtaining food. Documentation includes:
 - Itemized Food-Purchasing Forms
 - Itemized receipts and invoices
 - Invoice for contracted meals
10. Nonfood Purchases—Nonedible items needed to provide meal service. Documentation includes:
 - Itemized Food-Purchasing Forms
 - Itemized receipts and invoices

11. Miscellaneous—Cost related to the operation of the CACFP and not reported under any other category. Documentation includes itemized receipts.

NOTE: Do not include *nonreimbursable items* recorded on the Food-Purchasing Form.

12. Income—Report any income for the month other than CACFP reimbursement. Income to the CACFP must be received for any nonclaimable meals. Charges for the nonclaimable meals must equal the **FREE** reimbursement rate for the meal eaten plus the value of commodities for lunch and supper meals. In order for the CACFP to recover the total cost of these meals, all fractions must be rounded up.
13. Grand Totals: Total all expenditures in each column.
14. Net Costs: Calculate net costs by totaling Columns 4 through 11 and subtracting the total of Column 12.
15. Reimbursement Received: Record amount of reimbursement received for the month from the Payment Notice.
16. Operating Balance: Item 14 minus Item 15 indicates operating balance. This dollar amount can be a negative or positive number.

EXAMPLE

**EXPENDITURE/REIMBURSEMENT WORKSHEET
INDEPENDENT CENTERS OR SITES UNDER A SPONSOR**

Maintain with institution records.

Month: OCTOBER Year: YYYY

| DATE | ITEMENTRY (Vendor or Personnel, Etc.) | CHECKNO. (3) | OPERATING AND ADMINISTRATIVE COSTS (\$) | | | | | | | | INCOME (Other than CACFP Reimburse- ment) (12) \$ | | | | |
|-------|---|-----------------|---|--|--|--|--|--------------------------------|------------------------------------|----------------------------------|---|----|--|--|----|
| | | | CACFP Administra- tive Labor (4) \$ | CACFP Administra- tive Expenses (5) \$ | Food Service Salaries/ Benefits (6) \$ | Food Service Rent/ Utilities/ Janitorial (7) \$ | Food Service Equipment (8) \$ | Food Purchases (9) \$ | Nonfood Purchases (10) \$ | Miscella- neous (11) \$ | | | | | |
| 10/5 | Discount Grocery | 1091 | | | | | | | 48 | 12 | 9 | 40 | | | |
| 10/6 | Herman's Foods | 1096 | | | | | | | 198 | 76 | 20 | 17 | | | |
| 10/7 | Star Grocery | CASH | | | | | | | 209 | 00 | 12 | 09 | | | |
| 10/13 | Dairy Mart | 1102 | | | | | | | 112 | 96 | | | | | |
| 10/14 | Food Way | 1116 | | | | | | | 202 | 16 | | | | | |
| 10/10 | Cook—Freda Fryer | 1097 | | | 392 | 00 | (7 hours x \$8 x 7 days) | | | | | | | | |
| 10/10 | Teacher—L. Simon | 1098 | | | 126 | 00 | (2 hours x \$9 x 7 days) | | | | | | | | |
| 10/10 | Teacher—C. Smith | 1099 | | | 126 | 00 | (2 hours x \$9 x 7 days) | | | | | | | | |
| 10/28 | Cook—Freda Fryer | 1151 | | | 784 | 00 | (7 hours x \$8 x 14 days) | | | | | | | | |
| 10/28 | Teacher—L. Simon | 1152 | | | 252 | 00 | (2 hours x \$9 x 14 days) | | | | | | | | |
| 10/28 | Teacher—C. Smith | 1153 | | | 234 | 00 | (2 hours x \$9 x 13 days) | | | | | | | | |
| 10/28 | Director—H. Brand | 1154 | | | 264 | 00 | (1 hour x \$12 x 22 days) | | | | | | | | |
| 10/28 | Nonprogram Meals | \$ | (free rate) + \$ | (comm. rate) = \$ | or \$ | x 15 | (adults) # | | | | | | | | 46 |
| (13) | Grand Totals | | 264 | 00 | 1,914 | 00 | | | 564 | 09 | 41 | 66 | | | 46 |

(14) Net Costs (Total of Columns 4 through 11 minus Column 12) \$ 2,737.40
 (15) Reimbursement Received \$ 856.26
 (16) Operating Balance (Item 14 minus Item 15—see instructions) \$ 1,881.14

NOTE: Each cost category must be as approved on your CACFP application and/or amendments.

BLENDED RATES WORKSHEET FOR REGULAR MEALS ONLY (Optional Form)

1. Determine the number of *free*, *reduced-price*, and *not eligible* children participating in the CACFP for the month. This is accomplished by totaling the number of children recorded as participants in each category on the CACFP Roster.
2. Calculate the percentages of each category of the total CACFP participation for the month. This is accomplished by dividing the total of each category (*free*, *reduced-price*, and *not eligible*) by the total CACFP participants for the month. If necessary, round the *not eligible* category to make 100 percent.

NOTE: When added together, the percentages of the three categories must equal 100 percent.

3. Multiply the percentage of participation by category in decimal form to the current rates. Total each meals rate, and do not round.
4. If you are a cash-in-lieu recipient, enter the current rate and multiply by the number of lunches and/or suppers served for the month.
5. Total the reimbursement calculated. This figure will allow you to know approximately how much your reimbursement will be. The State Agency may have to adjust your reimbursement for various reasons; therefore, it may not be exactly what you will receive.

CLAIM FOR REIMBURSEMENT

Claims are to be submitted by the tenth of the month following the month covered by the claim for reimbursement. Claims submitted after 60 days cannot be paid. A copy must be maintained on file for a minimum of three years.

Institution: Record the name of institution.

Agreement Number: Record the number that has been assigned by the State Department of Education (SDE).

Month Covered: Record the month that the claim covers.

1. GENERAL DATA

- a. Report number of days in operation for the month.
- b. Report number of facilities participating for the month.
- c. (For Single Sites Only) Eligibility Data
 1. Report total enrollment.
 2. Report total license capacity.

2. For Regular Meals Only:

- a. **Participation Data:** Report current number of enrollees participating (who ate at least one regular meal) this month by *free, reduced-price, or not eligible*. All participants not meeting family-size and income guidelines for free or reduced-price meals plus any participants not having a completed, approved Family-Size and Income Application (FSIA) on file must be reported in the *not eligible* category. These figures can be obtained from the monthly count of free, reduced-price, and not eligible participation/CACFP Rosters.
- b. **Title XX/XIX Data: *TO BE COMPLETED BY SINGLE-SITED FOR-PROFIT INSTITUTIONS ONLY:***
 1. Number of Title XX (child care centers)/Title XIX (adult centers) or free and reduced-price.
 2. Percentage of Title XX/XIX or free and reduced-price.
- c. ***TOTAL REGULAR MEALS CLAIMED FROM MEAL COUNT WORKSHEET:***

Institutions having more than one regular meal service, by type, must report separately each meal service.

 1. Enter number of regular breakfasts served to participants by shift.
 2. Enter number of regular lunches served to participants by shift.
 3. Enter number of regular suppers served to participants by shift.
 4. Enter number of regular snacks served to participants by shift.
- d. **Cash-in-Lieu of Commodities Data:** To be completed *ONLY* by those institutions electing to receive cash-in-lieu of commodities. Enter total number of regular lunches and/or suppers served.

3. FOR AT-RISK MEALS ONLY:

- a. **Participation Data:** Report the number of enrollees who participated (who ate at least one At-Risk meal) this month.
- b. ***TOTAL AT-RISK MEALS CLAIMED (CHILD CARE CENTERS):***

Institutions having more than one meal service, by type, must report separately each meal service.

 1. Enter number of At-Risk breakfasts served to participants by shift.
 2. Enter number of At-Risk lunches served to participants by shift.
 3. Enter number of At-Risk suppers served to participants by shift.
 4. Enter number of At-Risk snacks served to participants by shift.
- c. **Cash-in-Lieu of Commodities Data:** To be completed *ONLY* by those institutions electing to receive cash-in-lieu of commodities. Enter total number of At-Risk lunches and/or suppers served.

SIGNATURE: One of the institution's approved authorized representatives must sign the claim.

PAYMENT NOTICE

The Office of State Treasurer and the Legislature established provisions to comply with the Cash Management Improvement Act (CMIA) Public Law 101-453—an electronic system for fund transfer of federal assistance program payments.

All participating CACFP institutions will receive a Payment Notice reflecting the electronic deposit of the CNP reimbursement. Institutions must maintain the Payment Notice as a part of the permanent CACFP records. The State Agency only receives one copy of the Payment Notice and mails this to the institution. Additional copies are not available.

EXAMPLE

STATE DEPARTMENT OF EDUCATION
2500 N Lincoln Boulevard
Oklahoma City, Oklahoma 73105-4599

PAYMENT NOTICE

PAYMENT OF FEDERAL CHILD NUTRITION FUNDS

TO: *Toys N Noise*
Hilda Brand
1234 NW Block Street
Oklahoma City, OK 73124

000 00 0000
(FEI Number)

Institution Name

Agreement No.: DC-55-999

FROM: STATE DEPARTMENT OF EDUCATION CHILD NUTRITION PROGRAMS

The following payment(s) was(were) electronically deposited in your account on *November 14, YYYY*:

| <i>WARRANT NO.</i> | <i>\$ AMOUNT</i> | <i>APPORTIONMENT OF TITLE</i> | <i>CFDA NO.</i> |
|--------------------|------------------|---------------------------------|-----------------|
| 0000000000 | \$950.90 | Child & Adult Care Food Program | 10.5580000 |

Funds to the above agency for reimbursement claimed for *October YYYY*.

These funds should be deposited to the credit of the Child Nutrition Programs. These funds shall be accounted for in a manner that will make all expenditures clearly identifiable.

TO REIMBURSE PROGRAM CODE 700/FY-2013

AWARD NAME: U.S. Department of Agriculture—CNP Block Consolidated
AWARD NUMBER: 60K300329

AWARD NAME: U.S. Department of Agriculture—Cash-in-Lieu
AWARD NUMBER: 60K300349

Very truly yours,

STATE SUPERINTENDENT
OF PUBLIC INSTRUCTION

If you have any questions concerning this payment, please contact Child Nutrition Programs at 405-521-3327.

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EXAMPLE

MONTHLY RECORD-KEEPING CHECKLIST

Month: OCTOBER **Year:** 4444

This form should be maintained on the outside or inside of each monthly folder. A check mark should be placed beside those items that are included in the monthly folder or by tasks that were completed. Some documents may not be immediately available and will be *checked off* as they are added to the folder.

- () Copy of Claim for Reimbursement
- () Report of Facilities Operating Under One Institution, if applicable
- () Meal Count Worksheet
- () Expenditure/Reimbursement Worksheet (Summary of All Allowable Operating and Administrative Costs)
- () Food-Purchasing Forms/Itemized Receipts
- () Record of Donated Products
- () Title XX Documentation
- () Canceled Checks (Documentation of CACFP Expenditures)
- () Daily Attendance Records
- () Daily Attendance Records—Arrival and Departure Times, if applicable
- () Daily Record of Meals Served, if applicable
- () Payment Notice (Electronic Deposit of Reimbursement)
- () Blended Rates Worksheet for Regular Meals Only, optional

ADDITIONAL TASKS THAT MUST BE COMPLETED PRIOR TO SUBMISSION OF A CLAIM FOR REIMBURSEMENT:

- () Obtain enrollment forms and FSIA's on new participants and maintain with all other FSIA's/enrollment forms.
- () Add new participants in attendance to the CACFP Roster for updated monthly count of *free, reduced-price,* and *not eligible.*
- () Food Production Records/Menus as Served and CN labels and product formulation statements, if applicable, were maintained daily documenting meals being claimed for reimbursement or *Contract Meal Delivery Receipt for contract meal sites only.* Infant Feeding Record, if applicable.
- () Recommended inventory was conducted and record completed at end of this month.
- () Recommended milk inventory was conducted and record completed at end of this month.

KEEP ALL CORRESPONDENCE RECEIVED FROM THE STATE AGENCY IN A MONTHLY FOLDER OR IN A GENERAL CORRESPONDENCE FOLDER.

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