

CACFP ESSENTIALS SERIES

Administration Essentials: Part 5

Recordkeeping Requirements and Cost Reporting



Health and Nutrition Services
Arizona Department of Education





Disclaimer

This training was developed by the Arizona Department of Education (ADE) Health and Nutrition Services Division (HNS). The content in this training is intended for professionals operating one or more USDA Child Nutrition Programs in Arizona under the direction of ADE. The information in this training is subject to change. Attendees are encouraged to access professional development materials directly from the training library to prevent use of outdated content.

Intended Audience

This training is intended for **organizations operating the Child and Adult Care Food Program (CACFP)**.



This training is required for all new organizations who will be applying to participate in the CACFP.

Objectives

At the end of this training, attendees should be able to:

- Describe Performance Standards and Monthly Reimbursement;
- Describe Reporting Costs;
- Describe Tips for Organizing and Storing Records; and,
- Describe Recordkeeping Policy.

TRAINING HOURS

Information to include when documenting this training for Continuing Education and Training Credit:

Training Title: Meal Service & Food Safety Requirements for the Child and Adult Care Food Program

Hours of Instruction: 1.0 Hour

This training counts toward Empower Program training requirements. It is listed on the Arizona Early Childhood Workforce Registry. If you want this training to appear on your Registry transcript, please provide your ID in the completion survey.

Quiz Time



Throughout this guide, there will be comprehension quiz questions to test your knowledge and help you apply what you're learning. Be sure to review these quiz questions and answers available within the guide.

The question mark icon below will indicate a comprehension quiz question.



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Definitions

SECTION 1





Definitions

The Food and Nutrition Service (FNS), a division within the United States Department of Agriculture (USDA), administers the Child and Adult Care Food Program (CACFP) at the federal level and communicates regulations with each state agency. In Arizona, the state agency of administration is the Health and Nutrition Services (HNS) Division at the Arizona Department of Education (ADE). ADE then operates the program through legal agreements with Local Educational Agencies (LEAs).

Child and Adult Care Food Program (CACFP)

The Child and Adult Care Food Program (CACFP) was established in 1966 to provide meals and snacks to children in daycare centers, daycare homes, settlement houses, recreation centers, and Head Start Programs. The program provides financial assistance to private non-profit, public, and proprietary organizations receiving Title XX assistance. As a part of the CACFP, the Older American Act Amendments of 1987 made reimbursable meals available to adult daycare centers. To qualify for participation, the primary function of an adult day care center is to serve the needs of functionally impaired adults or persons over 60 years old by offering care to individuals in a nonresidential adult day care center.



Definitions

Performance Standards

Each new and renewing institution must submit information sufficient to document that it is financially viable, is administratively capable of operating the Program, and has internal control in effect to ensure accountability.

New: **§226.6(b)(1)(xviii)**

Renewing: **§226.6(b)(2)(vii)**

Recordkeeping

Recordkeeping is the systematic process of collecting, organizing, and maintaining documents and data related to an organization's activities, transactions, and operations. An efficient recordkeeping system that supports all payments received under the Program must be maintained, and all allowable costs in support of the center's nonprofit food service must be documented.

Definitions



Code of Federal Regulations (CFR)

The CFR is a codification of the general and permanent rules published in the Federal Register by the executive departments and agencies of the Federal Government. The CFR is divided into 50 titles that represent broad areas subject to Federal regulation. Each title is divided into chapters, which are divided into parts covering specific regulatory areas.

CFR Title 7 contains Federal laws and regulations pertaining to agriculture. It is composed of fifteen chapters that are subsequently broken into parts. Current regulations for Food and Nutrition Service (FNS) are located in the volume containing parts 210–299.

Congress reauthorizes the Child Nutrition Programs under 7 CFR, parts 210-299 every four to five years. Reauthorization is the continuation or subsequent authorization of a Federal grant program by Congress. The statute reauthorizing a program may include one or more, often significant, changes to the original or previously authorized statute.

The Arizona Department of Education (ADE) is the State agency designated to administer the Child Nutrition Programs in schools as specified in 7 CFR 210.3. As the designated State agency, ADE has the authority to enforce the applicable Federal and State regulations.

Definitions



Arizona Department of Education (ADE)

In Arizona, the Arizona Department of Education directly administers the CACFP through the Division of Health and Nutrition Services.

Eligible Institutions

The CACFP provides federal funds to eligible nonresidential child and adult care facilities, emergency shelters, and after school programs who serve nutritious meals and snacks.

Permanent Agreement

A legal document between the state and a sponsor outlining the legal requirements for sponsors that allows CACFP sponsors to receive reimbursement for eligible meals.

Common Acronyms

Common Acronyms	
ACRONYM	MEANING
ADE	Arizona Department of Education
AR	Administrative Review
At-Risk	At-Risk Afterschool Meals Program
CACFP	Child and Adult Care Food Program
CFR	Code of Federal Regulations
CNP	Child Nutrition Program
FNS	Food and Nutrition Service
SA	State Agency
USDA	United States Department of Agriculture

Performance Standards

COMPLIANCE WITH PERFORMANCE STANDARDS

Each new and renewing institution must submit information sufficient to document that it is financially viable, is administratively capable of operating the Program, and has internal controls in effect to ensure accountability.



More information on performance standards can be found in the CFR in sections **§226.6(b)(1)(xviii)** and **§226.6(b)(2)(vii)**.



Performance Standards



Financial Viability

Institutions must be financially viable. Program funds must be expended and accounted for in accordance with the requirements set forth in, FNS Instruction 796-2 (“Financial Management in the Child and Adult Care Food Program”), and [2 CFR part 200, subpart D](#) and USDA implementing regulations [2 CFR part 400](#) and [part 415](#).



Administrative Capability

Institutions must be administratively capable. Appropriate and effective management practices must be in effect to ensure that the Program operates in accordance with the standards set forth in [7 CFR part 226.6](#)



Program Accountability

Institutions must have internal controls and other management systems in effect to ensure fiscal accountability and to ensure that the Program will operate in accordance with the requirements set forth in [7 CFR part 226.6](#)

Performance Standard Measurements



Financial Viability

Measured by:

Fiscal resources, financial history, audits, financial statements, and budget.



Administrative Capability

Measured by:

Effective management practices, adequate staff, written CACFP policies and procedures.



Program Accountability

Measured by:

Fiscal integrity and accountability of income and expenses with internal controls, **appropriate recordkeeping.**

Monthly Reimbursement



SECTION 2

Monthly Reimbursement

WHY DO WE KEEP THESE RECORDS?

CACFP provides reimbursement for the number of creditable meals served to eligible participants while in care. As such, regulations require institutions maintain records which support;

- who those meals were offered to,
- what those meals were,
- and how many meals were served.

Documentation demonstrating how reimbursement was spent, is also required.

Monthly Reimbursement

FEDERAL REGULATION 7 CFR 226.15(E)

Institutions must establish procedures to **collect and maintain all records listed in the CACFP regulations** and required by the State Agency. **Failure to maintain records will be grounds for the denial of reimbursement for meals served** during the period covered by the records in question and for the denial of reimbursement for costs associated with such records.



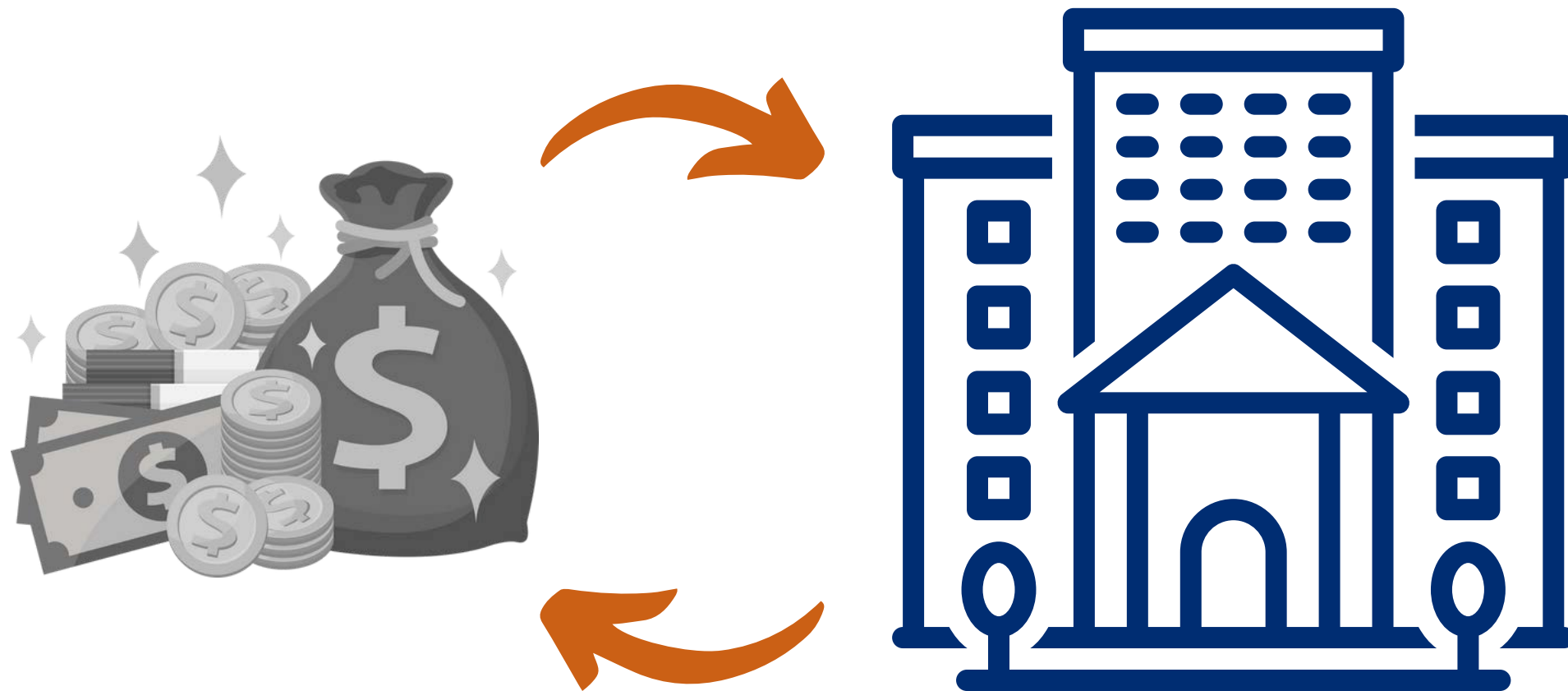
More information on institution provisions and recordkeeping can be found in **7 CFR 226.15(e)**.



Recordkeeping Requirements

MONTHLY REIMBURSEMENT

Funds will be **denied** or **recollected** if appropriate records are not on file to support the monthly reimbursement claim.



Monthly Reimbursement

RECORDKEEPING REQUIREMENTS

Institutions are only reimbursed for credible meals served. Records required for reimbursement can be broken down into three distinct areas:



Eligibility, Enrollment, and Attendance



Meal Service



Meal Counts

Monthly Reimbursement

RECORDKEEPING REQUIREMENTS



Eligibility, Enrollment and Attendance

Here are key eligibility, enrollment, and attendance records necessary for supporting a reimbursement claim. Each record will be elaborated upon in more detail throughout the remainder of this training.

- Meal Benefit Income Eligibility forms
- Claiming Rosters - Free, Reduced-price and Paid
- Enrollment forms - Emergency Information and Immunization Records
- Sign in/out sheets or computer-generated attendance records
- Title XX documentation (if participating in childcare subsidy program)

Monthly Reimbursement

RECORDKEEPING REQUIREMENTS



Meal Service

Here are key meal service records necessary for supporting a reimbursement claim. Each record will be elaborated upon in more detail throughout the remainder of this training.

- Menus with notes of any substitutions
- Menu Modification Forms for meal substitutions
- Infant Preference Forms
- CN Labels or Product Formulation Statements (if applicable)
- Ingredients and nutrition facts for low sugar cereals/yogurts
- Documentation for the whole grain-rich items listed on the menus
- Recipes (best practice)
- Menu Production Worksheets (if applicable)

Monthly Reimbursement

RECORDKEEPING REQUIREMENTS



Meal Counts

Here are key meal count records necessary for supporting a reimbursement claim. Each record will be elaborated upon in more detail throughout the remainder of this training.

- Point of Service (POS) Meal Counts Sheets
- Infant Point of Service Meal Count Sheets
- Meal Count Summary Sheet
- OR equivalent computer-generated Meal Count Sheets

Eligibility, Enrollment and Attendance



SECTION 3

Monthly Reimbursement

ELIGIBILITY, ENROLLMENT AND ATTENDANCE

Supporting documentation is required for those being claimed. This is obtained from eligibility, enrollment, and attendance records.

Eligibility

- Meal Benefit Income Eligibility Forms
- Claiming Rosters - Free/Reduced and Paid
- Title XX documentation (if applicable)

Enrollment

- Emergency Information and Immunization Records

Attendance

- Sign in/out sheets or computer-generated attendance records



The requirements for these records vary depending on the type of facility. The next slides will discuss each type of facility in detail.



Child Care Centers

Eligibility

CHILD CARE CENTERS

Eligibility

- Meal Benefit Income Eligibility form completed, signed and dated by caregiver or guardian.
- Monthly Claiming Rosters which identify the eligibility determinations.
- Title XX documentation (For-profit centers may only submit a monthly claim for reimbursement if they have at least 25% free or reduced eligible participants or 25% eligible DES subsidy participants)

Enrollment

- Emergency Information and Immunization Record completed, signed, and dated by caregiver or guardian.

Attendance

- Sign in/out sheets with the date and time of arrival/departure and with a valid guardian signature OR equivalent computer-generated attendance records.



Head Start Programs



All Head start participants are categorically eligible as free based on Headstart eligibility.

Eligibility

HEAD START PROGRAMS

Eligibility

- An approved Head Start application OR a Statement of Head Start Eligibility OR a list of participants signed by the Head Start Determining Official stating participants on the roster qualify for Head Start

Enrollment

- Enrollment requirements are a completed Head Start Enrollment Packet

OR

- Emergency Information and Immunization Record form signed and dated by caregiver or guardian.

Attendance

- Sign in/out sheets with the date and time of arrival/departure and with a valid guardian signature OR equivalent computer-generated attendance records.



Adult Day Care Centers

Eligibility

ADULT DAY CARE CENTERS

Eligibility

- Meal Benefit Income Eligibility form completed, signed and dated by caregiver, guardian or adult in care if capable of completing it.
- Monthly Claiming Rosters which identify the eligibility determinations

Enrollment

- Emergency Information and Immunization Record completed signed and dated by caregiver, guardian or adult in care if capable of completing it.

Attendance

- Sign in/out sheets with the date and time of arrival/departure and with a valid guardian signature or adult in care if capable of completing it OR equivalent computer-generated attendance records.



Emergency Shelters

Eligibility

EMERGENCY SHELTERS

Eligibility

- A facility whose primary purpose is to provide **temporary** shelter to homeless families with children is eligible to participate in CACFP. All participants 18 and under are categorically eligible as free. Note: a residential facility that provides services to children under court or State custody is **not** eligible.

Enrollment

N/A

Attendance

- Participant - Name, Date of Birth, Dates of Residency OR equivalent computer-generated attendance records.



At-Risk Afterschool Programs

Eligibility

AT-RISK AFTERSCHOOL PROGRAMS

Eligibility

- Based on site eligibility - all residential children 18 and under are categorically eligible as free (proof of site eligibility via free/reduced percentage or census data is provided during application approval)

Enrollment

N/A

Attendance

- Any **(1)** of the following options:
 - Sign in/out sheets; **OR,**
 - Attendance rosters; **OR,**
 - Check-in system; **OR,**
 - ADE POS Meal Count Sheet (attendance section); **OR,**
 - Equivalent computer-generated attendance records

Eligibility

CHILD PARTICIPANTS

There are two separate Income Eligibility Forms. The following Income Eligibility Form is for children.

Centers claiming free and reduced-price reimbursement must annually obtain and keep on file approved income eligibility statements for children determined to meet the free and reduced-price eligibility guidelines.

SOURCES AND EXAMPLES OF INCOME

For additional information on income, please refer to the instructions that accompany this application.

Earnings from Work

- Salary, wages, cash bonuses, tips
- Net income from self-employment (farm or business)

If you are in the U.S. Military:

- Basic pay and cash bonuses (do not include combat pay, FSSA, or privatized allowances)
- Allowances for off-base housing and clothing

OPTIONAL Children's e

We are required to ask for information that does not affect your child's eligibility.

Ethnicity (check one): ☐ Hispanic ☐ Other

Race (check one or more): ☐ White ☐ Black ☐ Asian ☐ American Indian or Alaska Native ☐ Other

Return this completed form to: _____

DO NOT FILL OUT For

Annual Income Conversion: _____

Total Income: _____

Determining Official's Signature: _____

Use of Information Statement
The Richard B. Russell National School Lunch Act requires that the State determine the eligibility of children for free and reduced-price meals. The information provided on this application is used to determine eligibility. We may use this information for other purposes, such as to determine eligibility for other programs and to provide information to other agencies. Please be sure to provide the last four digits of the household member who signs the Social Security Number. Applications for children in the Program (SNAP) or Temporary Assistance for Needy Families (TANF) are not required. Some children qualify for free meal benefits for a foster child, and children who are homeless.

Input Program Year

Meal Benefit Income Eligibility Form

APPLY ONLINE: _____
RETURN TO: _____
ADDRESS: _____

Complete one application per household. Please use a pen (not a pencil).

STEP 1

List ALL children, infants, and students up to and including grade 12. Attach another sheet of paper if you need space for more names.

List ALL children in the household. Do not forget to list infants, children attending other schools, children not in school, and children not applying for benefits. This includes children not related to you in your household.

Child's First Name	MI	Child's Last Name	Age	Foster Child	Migrant	Runaway	Homeless
				☐	☐	☐	☐
				☐	☐	☐	☐
				☐	☐	☐	☐
				☐	☐	☐	☐

Check all that apply

If you checked any of these boxes, please refer to the Application Instruction's Step 1: Part C & Part D.

STEP 2

Do any household members (including you) participate in: SNAP, TANF, or FDIPIR?

☐ NO → Go to STEP 3. ☐ YES → Write case number here and proceed to STEP 4.

CASE NUMBER (NOT EBT NUMBER): _____
Write only one case number in this space.

STEP 3

List ALL household members and income for each member (before taxes and deductions)

A. All Adult Household Members (Anyone who is living with you and shares income and expenses, even if not related, including you.)
List all Adult Household Members not listed in STEP 1 (including yourself) even if they do not receive income. For each Household Member listed, if they receive income, report total gross income (before taxes and deductions) for each source in whole dollars (no cents) only. If they do not receive income from any source, write '0'. If you enter '0' or leave any fields blank, you are certifying (promising) that there is no income to report.

Name of Adult Household Members (First and Last)	Earnings from Work	How often received?	Public Assistance, Child Support, Alimony	How often received?	Pensions, Retirement, Social Security, VA Benefits, All Other	How often received?
		Weekly Every 2 Weeks 2x Month Monthly Annual		Weekly Every 2 Weeks 2x Month Monthly		Weekly Every 2 Weeks 2x Month Monthly
	\$	☐ ☐ ☐ ☐ ☐	\$	☐ ☐ ☐ ☐	\$	☐ ☐ ☐ ☐
	\$	☐ ☐ ☐ ☐ ☐	\$	☐ ☐ ☐ ☐	\$	☐ ☐ ☐ ☐
	\$	☐ ☐ ☐ ☐ ☐	\$	☐ ☐ ☐ ☐	\$	☐ ☐ ☐ ☐
	\$	☐ ☐ ☐ ☐ ☐	\$	☐ ☐ ☐ ☐	\$	☐ ☐ ☐ ☐
	\$	☐ ☐ ☐ ☐ ☐	\$	☐ ☐ ☐ ☐	\$	☐ ☐ ☐ ☐

Total Household Members (Children and Adults)

Last Four Numbers of Social Security Number of Primary Wage Earner or other Adult Household Member (if Applicable)

Check if no Social Security Number ☐

Please see application's back for list of income sources.

B. Child Income

Sometimes children in the household earn or receive income. Include the TOTAL income (before taxes and deductions) received by ALL children listed in STEP 1 here.

Child Income \$

How often received? ☐ Weekly ☐ Every 2 Weeks ☐ 2x Month ☐ Monthly ☐ Annual

STEP 4

Contact information and adult signature. RETURN COMPLETED FORM TO Insert address here

I certify (promise) that all information on this application is true and that all income is reported. I understand that this information is given in connection with the receipt of Federal funds, and that school officials may verify (confirm) the information. I am aware that if I purposely give false information, my children may lose meal benefits, and I may be prosecuted under applicable State and Federal laws.

Print Name of Adult Signing the Form

Signature of Adult

Today's Date

Mailing Address (if available)

City

State

Zip

Phone (optional)

Email (optional)

Eligibility

ADULT CARE CENTERS

There are two separate Income Eligibility Forms. The following Income Eligibility Form is for adults.

Centers claiming free and reduced-price reimbursement must annually obtain and keep on file approved income eligibility statements for adults determined to meet the free and reduced-price eligibility guidelines.

Parte 1. Todos los miembros de la unidad familiar

Nombres de los participantes adultos (prime

Parte 2. Beneficios: Si cualquier miembro de número de caso de la persona que recibe los b

NOMBRE:

Parte 3. Ingresos totales brutos de la unidad

A. Nombre

(Liste únicamente a los participantes, cónyuges e hijos dependientes de los participantes)

(Ejemplo) Ana Cabrera

Parte 4. Firma y últimos cuatro dígitos del número

Uno de los miembros adultos de la unidad familiar tien últimos cuatro dígitos de su número de Seguro So página.)

Certifico que toda la información que indiqué en este fondos federales con base en la información que yo d información falsa a propósito, el participante que recit

Firme aquí: _____

Fecha: _____

Dirección: _____

Ciudad: _____

Últimos cuatro dígitos del número de Seguro Social: _____

Parte 5. Identidades étnicas y raciales del participa

Marque una identidad étnica:

☐ Hispano o Latino

☐ Ni Hispano o Latino

Marque un

☐ Asiático

☐ Blanco

☐ Negro

Favor de no llenar. Es solo para uso oficial.

Annual Income Con

Total Income: _____ Per: ☐ Week

Categorical/Income Eligibility: Free Reduced _____ F

Determining Official's Signature: _____

Confirming Official's Signature: _____

Part 1. All Household Members - Name o

Names of Adult Participants (First, Middle

Part 2. Benefits: If any member of your hou

the person who receives benefits. If no one

NAME: _____

Part 3. Total Household Gross Income (In

A. Name

(List all people living in the household, including spouse and/or children)

B. Gross

1. Earnin

deduct

Part 4. Signature and Last Four Digits of

adult signing the form must also list the

doesn't have a Social Security Number. (

I certify that all information on this form is

the information I give. I understand that CA

the participant receiving meals may lose th

Sign here: _____

Address: _____

City: _____

Last four digits of Social Security Number: _ _ _ _

Part 5. Participant's ethnic and racial ide

Mark one ethnic identity:

☐ Hispanic or Latino

☐ Not Hispanic or Latino

Mark one or

☐ Asian

☐ White

☐ Black or A

Don't fill out this part. This is for official

Annual Income Con

Total Income: _____ Per: ☐ Week

Categorical/Income Eligibility: Free _____ R

Determining Official's Signature: _____

Confirming Official's Signature: _____

CACFP Meal Benefit Income Eligibility Letter for Adult Day Centers

Dear Participant/Guardian:

The Child and Adult Care Food Program, CACFP, offers meal reimbursements to adult day care centers which provide structured comprehensive services to nonresidential adults who are functionally impaired, or age 60 and older. By completing the attached Meal Benefit Income Eligibility Form, the centers will be able to receive reimbursement, which is based on the number of enrolled participants that are eligible for free or reduced-price meals. A household with income less than or equal to the income chart for reduced-priced meals below is eligible for free or reduced-priced meals. In order for the center to be considered eligible for free and reduced-price meals based on income, an application must contain complete documentation of eligibility information including total current household income, names of all household members, the social security numbers of the household member who signs the application, or the word "None," and the date and signature of the adult household member who completed the application. This information will be kept confidential and only available to staff directly connected with administering the CACFP. The participant in the adult day care center may qualify for free or reduced-price meals if your household income falls within the limits on this chart:

Household Size:	Annual Income:
1	
2	
3	
4	
5	
6	
7	
8	
Each additional person:	

If an adult participant is a member of a SNAP (formerly food stamps) or FDPIR household or is a SSI or Medicaid participant, the adult participant is automatically eligible to receive free Program meal benefits, subject to the completion of the application. Participants having family members who become unemployed are eligible for free or reduced-price meals during the period of unemployment; provided that the loss of income causes the family income during the period of unemployment to be eligible for those meals.

Privacy Act Statement (how your information is used): The Richard B. Russell National School Lunch Act requires the information on this application. You do not have to provide the information, but if you do not, we cannot approve the participant for free or reduced-price meals. You must include the last four digits of the Social Security Number of the adult household member who signs the application. The Social Security Number is not required when you list a Supplemental Nutrition Assistance Program (SNAP), Temporary Assistance for Needy Families (TANF) Program or Food Distribution Program on Indian Reservations (FDPIR) case number for the participant, or other (FDPIR) identifier, or when you indicate that the adult household member signing the application does not have a Social Security Number. We will use your information to determine if the participant is eligible for free or reduced-price meals, and for administration and enforcement of the Program.

Non-discrimination Statement (what to do if you believe you have been treated unfairly):

In accordance with federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, this institution is prohibited from discriminating on the basis of race, color, national origin, sex (including gender identity and sexual orientation), disability, age, or reprisal or retaliation for prior civil rights activity.

Program information may be made available in languages other than English. Persons with disabilities who require alternative means of communication to obtain program information (e.g., Braille, large print, audiotope, American Sign Language), should contact the responsible state or local agency that administers the program or USDA's TARGET Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800) 877-8339.

To file a program discrimination complaint, a Complainant should complete a Form AD-3027, USDA Program Discrimination Complaint Form which can be obtained online at: <https://www.usda.gov/sites/default/files/documents/ad-3027.pdf>, from any USDA office, by calling (866) 632-9992, or by writing a letter addressed to USDA. The letter must contain the complainant's name, address, telephone number, and a written description of the alleged discriminatory action in sufficient detail to inform the Assistant Secretary for Civil Rights (ASCR) about the nature and date of an alleged civil rights violation. The completed AD-3027 form or letter must be submitted to USDA by:

(1) mail:
U.S. Department of Agriculture
Office of the Assistant Secretary for Civil Rights
1400 Independence Avenue, SW
Washington, D.C. 20250-9410; or

(2) fax:
(833) 256-1665 or (202) 690-7442; or

(3) email:
Program.Intake@usda.gov

This institution is an equal opportunity provider.

PLEASE COMPLETE THE REVERSE SIDE OF THIS FORM

Eligibility

CLAIMING ROSTERS

Enrollment roster listing the name and eligibility status of each enrolled child should be maintained and kept current.

Monthly claiming rosters can be used for both children in childcare centers and adults in adult daycare centers.

[illegible]

Enrollment

EMERGENCY FORMS

Also known as the DHS Emergency, Information, and Immunization Record Card (Blue Card) may be used for both children at childcare centers and adults at childcare centers.

It is essential to review the form at least once a year to ensure accuracy and compliance with current standards.

Immunization Information
(A licensee shall attach an enrolled child's written immunization record or exemption affidavit to the enrolled child's Emergency, Information and Immunization Record card.)

For information regarding current immunization requirements go to:
www.azdhs.gov/phs/immun/index.htm or contact

One of these items must accompany

☐	Copy of current official
☐	Religious Beliefs exemption
☐	Medical Exemption form
☐	Signed Laboratory Pre

Notification of immunizations needed sent to

Updated immunizations

Medical Information

Is child allergic to food or other substance?
If yes, describe symptoms, name foods or substances

Is child usually susceptible to infections?
If yes, list precautions:

Is child subject to convulsions and what should be done?
If yes, specify procedure:

Is there any physical condition that we should be taken (heart trouble, foot problem, hearing, etc.)?
If yes, list precautions:

Additional comments:

Other special instructions:

This Emergency Information and Immunization Record Card

Parent/Guardian PRINTED Name:

G:\Forms\Emergency Information and Immunization R



Arizona Department of Health Services

Bureau of Child Care Licensing

Emergency, Information and Immunization Record Card

CDC/SGH# or name:

Child's Name:	Date Enrolled:	Updated:
Home Address (#, Street, City, State, Zip Code):		Date Disenrolled:
Home Phone:	Date of Birth:	Sex: ☐ male ☐ female

Parent or Guardian Name:	Home Address (#, Street, City, State, Zip Code):
Cell Phone (optional):	Contact Telephone Number:

Parent or Guardian Name:	Home Address (#, Street, City, State, Zip Code):
Cell Phone (optional):	Contact Telephone Number:

I authorize the following individuals to collect my child from the facility in case of emergency or if I cannot be contacted:
(Pursuant to R9-5-304.B, at least two contact persons are required.)

Name:	Contact Telephone Number:
Name:	Contact Telephone Number:
Name:	Contact Telephone Number:
Name:	Contact Telephone Number:

If Medical care is necessary, call:

Health Care Provider*	Name:	Contact Telephone Number:
-----------------------	-------	---------------------------

*A Health Care Provider is a physician, physician assistant or registered nurse practitioner.
I hereby give authority to any hospital or doctor to render immediate aid as might be required at the time for his/her health and safety.

In case of injury or sudden illness,
I request that this individual be called first:

The following individual(s) may NOT remove my child from the facility:

Name(s):

Custody papers have been provided and are on file at the facility. ☐ yes ☐ no

Telephone Authorization Code (optional):

Attendance

SIGN IN/ SIGN OUT SHEETS

Accurate daily attendance records of all enrollees must be recorded separately from the center's meal count records.

The Department of Economic Security Sign-In/Sign-Out Record can also be utilized for both Children in Child Care Centers and Adults in Adult Day Care Centers.

[illegible]

Meal Service and Meal Counts



SECTION 4

Meal Service

RECORDKEEPING REQUIREMENTS

Records required to support that meals met USDA meal pattern requirements are:

- **Menus** which identify component substitutions (if any) for all meals claimed
- **Menu Modification Forms** for individual meal substitutions (if any)
- **CN Labels** or **Product Formulation Statements** for processed entrées (if applicable)
- **Low sugar cereal** and **low sugar yogurt documentation** (if applicable)
- **Documentation for the whole grain-rich items listed on the menu**
- and as a best practice, **Recipes for homemade entrées** and **Production Records** (if applicable).



More information on menu supporting documentation can be found on [HNS' CACFP Training Library](#).

Meal Service

MENUS

Each menu page must include the necessary menu statements. The non-discrimination, milk, and water statements should be featured in every weekly menu. Statements regarding juice and mixed items are only required if these items are listed on the menu.

- **Non-Discrimination**

- “This Institution is an equal opportunity provider”.

- **Milk**

- Whole milk will be served to children 12-23 months. Children 24 months and older will be served 1% or fat free milk.

- **Water**

- Describe how water is made available throughout the day.

- **Juice**

- All juices served are 100% juice.

- **Mixed Items**

- Identify the ingredients in mixed items on the menu such as “fruit cocktail” or “mixed salad”

Meal Service Forms

PARTICIPANT MENU MODIFICATIONS

The Participant Menu Modifications form must be completed by parents/guardians when participant menu substitutions are requested. **This form may not be altered.**

To receive Federal reimbursement for a modified meal that **does not comply with the meal pattern** requirements sponsors must obtain a written medical statement from a State-licensed healthcare professional.

Arizona Department of Education - Child and Adult Care Food Program

Meals

A facility participating in the Child and Adult Care Food Program (CACFP) must complete this form when a participant requests a menu modification.

Patient First & Last Name

List the food(s) to be omitted from the diet and the food(s) that should be provided instead:

Food(s) to be omitted

Dentist, Homeopathic

Medical Authority Name

Medical Authority Signature

Scissors icon

Arizona Department of Education - Child and Adult Care Food Program

A facility participating in the Child and Adult Care Food Program (CACFP) must complete this form when a participant requests a menu modification.

Patient First & Last Name

List the food(s) to be omitted from the diet and the food(s) that should be provided instead:

Food(s) to be omitted

Dentist, Homeopathic

Medical Authority Name

Medical Authority Signature

Child and Adult Care Food Program
Participant Menu Modification Form



Child and Adult Care Food Program
Participant Menu Modification

This facility participates in the Child and Adult Care Food Program (CACFP) and serves meals and snacks in accordance with CACFP regulation. Menu modifications are required for any participant who discloses a food allergy, intolerance, medical condition, or any major bodily function affected by a food item. All required menu modifications must reasonably accommodate a participant's need. Menu modifications are optional for any participant who has a non-medical personal preference, and an accommodation may be made at the customer service discretion of the facility.

Section 1. Documentation – To Be Completed by Parent/Guardian

Participant's First & Last Name

Date of Birth

List the food(s) to be omitted from the diet and the food(s) that should be provided instead:

Food(s) to be avoided

Allowable Modification(s)

Additional instructions, requirements, or modifications such as special equipment, texture, thickness, etc.

Explain how exposure to the food(s) affects the participant:

Parent/Guardian Name

Date

Parent/Guardian Signature

Section 2. Assessment – To Be Completed by the CACFP Facility

Discuss the modification request with the parent/guardian. Assess if an accommodation meets the meal pattern & if it is required.

☐ Modification meets the CACFP Meal Pattern

☐ Modification does not meet the CACFP Meal Pattern

Required Accommodation or Optional Accommodation

Required Accommodation or Optional Accommodation

☐ Reported Food Allergy

☐ Non-Medical Personal Preference
No medical reason for the request. Accommodating this preference request is a facility's customer service decision.

☐ Reported Food Intolerance

☐ Reported Food Allergy

☐ Non-Medical Personal Preference
Participant Meals and Snacks may not be eligible for reimbursement if a facility chooses to accommodate this request.

☐ Reported Major Bodily Function Affected

☐ Facility will provide modification
☐ Facility will not provide modification

☐ Reported Major Bodily Function Affected

☐ Facility will provide modification
☐ Facility will not provide modification

Documentation Required: Sections 1 & 2

Documentation Required: Sections 1 & 2 and request Medical Authority Documentation

Facility Representative Name

Date

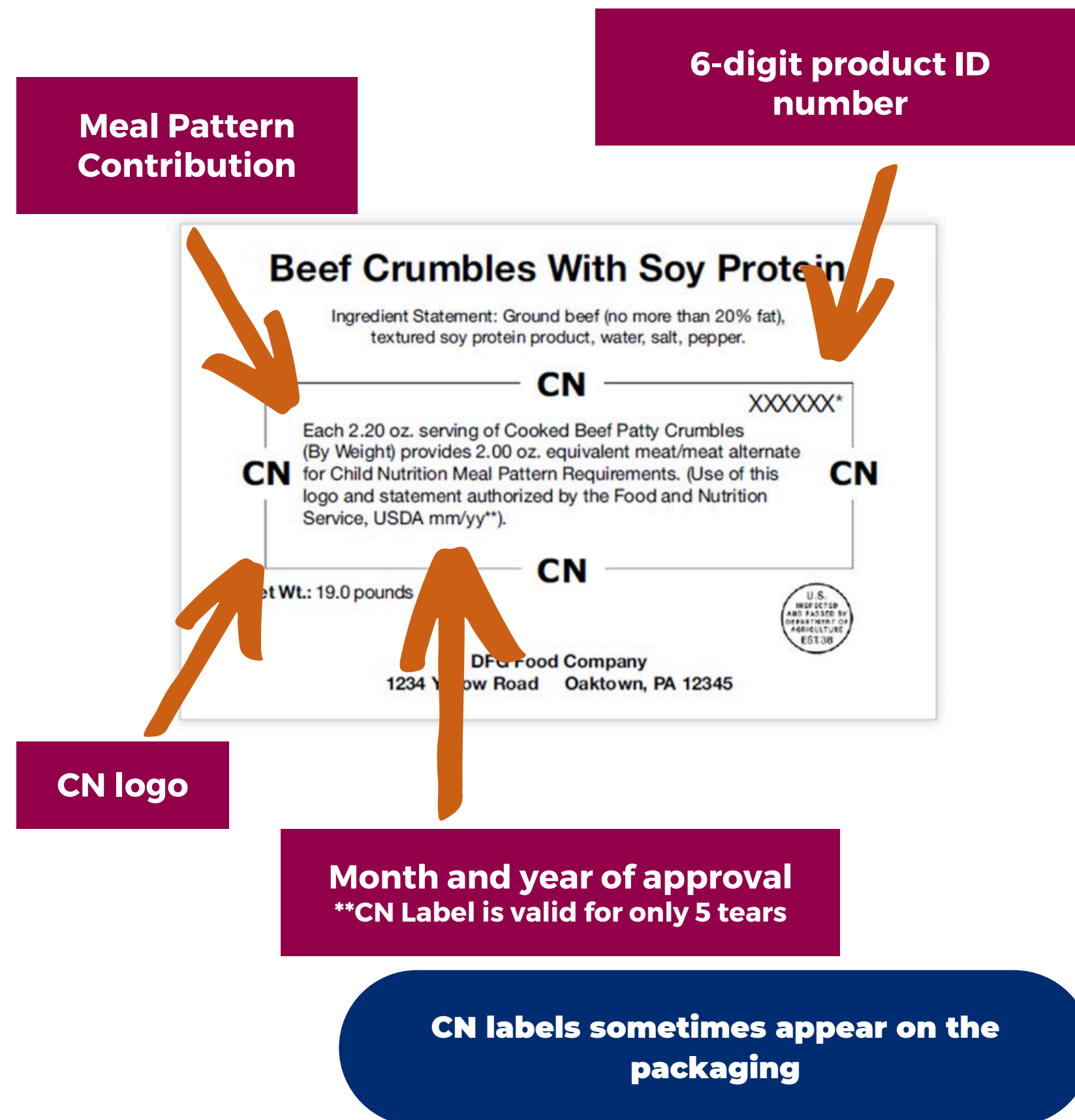
September 2023 | Health and Nutrition Services

Meal Service

CN LABELS

Supporting documentation that is acceptable for commercially processed meat/grain items include CN labels and product formulation statements.

CN labels have a distinct border. They are a meal pattern contribution statement and usually contain a 6-digit product ID number. All CN labels will have a month and year of approval. A CN label is valid for only 5 years.



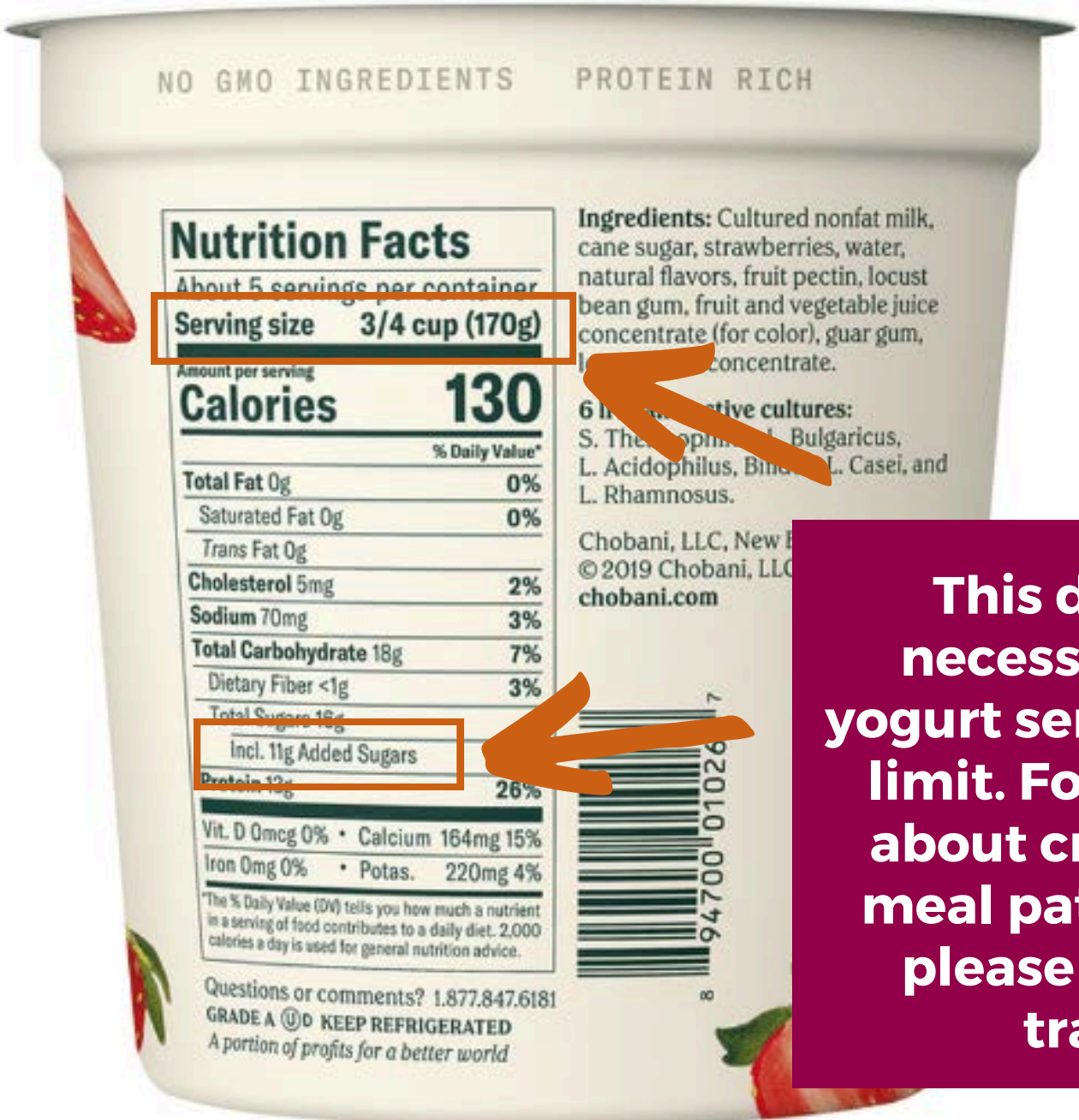
Meal Service

LOW SUGAR DOCUMENTATION

Supporting documentation that is acceptable for yogurt include the product label and nutrition label.

All supporting documentation must be kept on file, per month, to support the yogurt served in CACFP meets the sugar limit.

PRODUCT LABEL AND NUTRITION LABEL



Use product packaging

This documentation is necessary to support the yogurt served meets the sugar limit. For more information about creditable foods and meal pattern requirements, please visit ADE’s CACFP training library.

Meal Service

WGR DOCUMENTATION

Supporting documentation that is acceptable for RTE cereals includes the ingredient list, nutrition label, and WIC food list.

Use product packaging

This documentation is necessary to support the RTE cereal served meets the sugar limit. For more information about creditable foods and meal pattern requirements, please visit ADE’s CACFP training library.



- Cereal Continued
- Cold Cereal
- Any of the following store brand Crispy Rice:
- Best Yet
 - First Street
 - Food Club
 - Great Value
 - Market Pantry
 - WinCo
- Any of the following store brand Toasted Oats:
- First Street
 - Food Club
 - Kroger
 - Signature Select
 - WinCo
- Name Brands
- Wheat Flakes - All-Bran Complete
 - Banana Nut Crunch - Great Grains
 - Multi-Grain - Cheerios
 - Plain - Cheerios
 - Corn - Chex
 - Rice - Chex
 - Wheat – Chex
 - Corn Flakes – Kellogg’s
 - Crispy Rice - Malt O Meal
 - Frosted Mini Spooners - Malt O Meal
 - Frost Mini Wheats Original - Kellogg’s

Meal Service

HOMEMADE RECIPES

While it is not mandatory, it is best practice for items or entreés made from scratch containing multiple components to have a recipe to ensure correct portions are served.

Recipes should contain:

- All ingredients with cooking instructions.
- The number of servings the recipe makes.
- How the serving credits toward the meal pattern.

Recipe Title: Spaghetti with meat sauce Recipe Number #HM-35
Serving Size: 3/4 cup Portion Utensil: 6 oz ladle
Contribution per serving: M/MA 2 (oz) F/V 1/2 (cup(s)) G/B 1 (svg)
Total Yield: 65 servings

Ingredients	For <u>65</u> Servings		Directions
	Weight	Measure	
Raw Ground Beef (no more than 15% fat)	7 lbs. 3 oz		1.Thaw ground beef in refrigerator prior to cooking. Brown ground beef. Drain. Add onions and garlic powder. Cook for 5 minutes.
Dehydrated onion.....	6 oz	1 3/4 cup	
Black Pepper.....		1 1/2 tsp	2. Add pepper, canned tomatoes, tomato paste, waster, and seasonings. Cook meat sauce to internal temperature of 155° for 14 seconds. Simmer about 1 hour.
Canned Tomatoes with liquid	4 lbs. 4 oz	2/3 No. 10can	
Tomato paste.....	1 lbs. 12oz	1/4 No. 10can	
Water.....		1 1/2 qt	
Seasonings			
Flaked basil		3 Tbsp + 2 tsp	3. Heat water to rolling boil. Add salt.
Flaked oregano		3 Tbsp + 2 tsp	
Water.....	3 gal		
Salt.....	1Tbsp		5. Stir into meat sauce.
			6. Pour into serving pans. Hold in serving pans at 140° or above.
Cheddar cheese, shredded	1 lb		7. Top with shredded cheese.
			8 Portion 3/4 cup serving.
			9. Cool any leftovers in a shallow pan in refrigerator to 41° or below.

Meal Service Forms

MENU PRODUCTION WORKSHEETS

Menu Production Worksheets
validate the amount of food
produced for the number of meals
served.

Menu Production Worksheets are not required.

[illegible]

Meal Service

MEAL COUNT PROCESS



Meals must be counted and recorded on a Point of Service Meal Count Sheet while participants are seated and eating.



Meal counts are then calculated and transferred over to a Meal Count Summary Sheet where the meals are totaled for claiming reimbursement.

Institutions must maintain monthly; Point of Service Meal Count Sheets, Infant Point of Service Meal Count Sheets and a Meal Count Summary Sheet to validate the number of meals served.

There is an ADE 24 hour – 7 days per week Point of Service Meal Count Sheet which Emergency Shelters may find useful and there is an At-Risk Point of Service Meal Count Sheet just for At-Risk participation. Another alternative for Emergency Shelters and At-Risk is to mark meals on an attendance roster or use an equivalent computer-generated meal count sheet.

Meal Service

DOCUMENTATION NEEDED

Meal Counts:

- Point of Service (POS) Meal Count Sheets
- Infant POS Meal Count Sheets
- Meal Count Summary Sheets

OR

- Equivalent computer-generated Meal Count Sheets

Meal Counts: Emergency Shelter and At-risk Only

Any (1) of the following options:

- Emergency Shelter 24/7 POS Meal Count Sheets/At-Risk POS Meal Count Sheets

OR

- Daily roster of children receiving meals with meal counts for each meal service

OR

- Equivalent computer-generated Meal Count Sheets



Examples of the meal count forms are shown and explained on the next

Meal Counts

POINT OF SERVICE MEAL COUNT SHEET

Daily counts of the number of meals served to enrolled children, taken at the time of service, must be recorded and maintained by all participating centers. When submitting "actual monthly counts" for claiming purposes records must contain the number of meals served to enrolled children by each meal type.



Point of Service Meal Count Sheet
Classroom: Classroom #1
Week Of: 6/29 - 7/3

Instructions: Using a checkmark ✓, check off meals served to a participant at the actual time of service or, for family-style meal service, while participants are actually eating. A participant can only be claimed for a maximum of two meals and one snack, two snacks and one meal, or three snacks per day. For participants that consumed more meals/snacks than can be claimed, clearly indicate which meals/snacks will be claimed for reimbursement. Consider using color or slash marks ✓.

Names of Participants	Monday				Tuesday				Wednesday				Thursday				Friday			
	BREAKFAST	AM SNACK	LUNCH	PM SNACK	BREAKFAST	AM SNACK	LUNCH	PM SNACK	BREAKFAST	AM SNACK	LUNCH	PM SNACK	BREAKFAST	AM SNACK	LUNCH	PM SNACK	BREAKFAST	AM SNACK	LUNCH	PM SNACK
Howl Jenkins Pendragon	✓	✓	✓		✓								✓	✓	✓			✓	✓	
Sophie Hatter		✓	✓	✓		✓	✓	✓			✓	✓					✓	✓	✓	
Lettie Hatter	✓	✓	✓		✓	✓	✓		✓				✓	✓						
Morgan Jenkins					✓					✓	✓	✓					✓			
Markl Pendragon	✓	✓	✓					✓				✓					✓			
Ben Sullivan	✓			✓	✓		✓		✓	✓			✓				✓			
Totals																				
STAFF MEALS (Must be tracked. DO NOT CLAIM)																				
Totals																				

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Meals served to "Program adults" working in the center's food service and to any other non-enrolled persons must also be recorded. Although not claimed for reimbursement, costs of these meals are part of food costs reported by the center [7 CFR 226.7(m)(2)].

Meal Counts

INFANT POINT OF SERVICE MEAL COUNT SHEET

Daily records of infant meal counts must contain a listing of the food items served in each meal type to ensure that the requirements of the CACFP meal patterns were met [7 CFR 226.24(a); 226.15(e)(10)].

Only meals and snacks containing all required components should be included in the claim for reimbursement.



Infant Point of Service Meal Count Sheet

Date: _____

Completed by: _____

Form Instructions:

- Write the date at the top of the page. Write the names of all infants in care (by age group).
- Breastmilk/Formula Column:** Use a ✓ when served by staff or mother nurses on site.
- Foods + Extras Column:** Write the name of the fruit/vegetable, meat/meat alternate, or bread/grain served.
- Parent-Provided Components:** If components are brought from home at parent/guardian request, indicate PP on form.

Claiming Instructions:

- Identify creditable meals to be claimed for reimbursement:
 - Maximum 2 meals/1 snack, or 2 snacks/1 meal per infant daily.
 - Only when breastmilk/iron-fortified infant formula at minimum is provided
 - Only when infants 6 months and older with an established eating pattern have been served solids
 - Only when 1 component or less has been brought from home/parent-provided (PP)
- Record total number of infant meals/snacks to be claimed for reimbursement on the bottom line labeled 'Claiming Totals'.
- Claiming totals are transferred to the Infant Meal Count Summary Sheet.

Acronyms: BM = Breastmilk IFC = Infant Cereal RTE = Ready to Eat Breakfast Cereal PP = Parent Provided

Names 0-5 months	Breakfast		AM Snack		Lunch		PM Snack		Supper	
	BM or Formula	Extras if early readiness	BM or Formula	Extras if early readiness	BM or Formula	Extras if early readiness	BM or Formula	Extras if early readiness	BM or Formula	Extras if early readiness
	✓	Specify	✓	Specify	✓	Specify	✓	Specify	✓	Specify
Howl J Pendragon	✓		✓	IFC	✓		✓			
Morgan Jenkins	✓		✓		✓					
Markl Pendragon	✓		✓		✓					

Names 6-11 months	Breakfast			AM Snack			Lunch			PM Snack			Supper		
	BM or Formula	IFC or Meat/Meat Alt	Fruit and/or Veg	BM or Formula	Grain	Fruit and/or veg	BM or Formula	IFC or Meat/Meat Alt	Fruit and/or veg	BM or Formula	Grain	Fruit and/or veg	BM or Formula	IFC or Meat/Meat Alt	Fruit and/or veg
	✓	Specify	Specify	✓	Specify	Specify	✓	Specify	Specify	✓	Specify	Specify	✓	Specify	Specify
Example: Suzy	✓	PP: IFC	Pear	✓	Bread	Peas	✓	Beef/Cheese	Squash	✓	RTE	Banana	✓	Yogurt	Melon
Sophie Hatter	✓	IFC	IFC	✓	Bread	banana	✓	Chicken	avocado	✓	RTE O's	Peach			
Lettie Hatter		Egg	Egg	✓	Bread	Carrots	✓	Chicken	avocado						
Ben Sullivan	✓	(Not Ready)		✓	(Not Ready)		✓	(Not Ready)							

Claiming Totals: Not to exceed 2 meals + 1 snack or 2 snacks + 1 meal per infant daily.	Breakfast: _____	AM Snack: _____	Lunch: _____	PM Snack: _____	Supper: _____
---	------------------	-----------------	--------------	-----------------	---------------

Meal Counts

AT-RISK POINT OF SERVICE MEAL COUNT SHEET

The At-Risk Afterschool Program has its own point of service meal count sheet.



More information on the At-Risk Point of Service Meal Count is found in Nutrition Part 3 of the CACFP Essential Series: Meal Service and Food Safety.



At-Risk Afterschool Program Point of Service Meal Count Sheet

Sponsor Name: Madame Suliman's Childcare

Date: 12/09/2024

Site Name: Little Pendragons

Meal Type: ☐ Snack ☒ Supper

Site Address: 12341 PortHaven Marshes Ave

☐ Breakfast ☐ Lunch

Site Supervisor: Mrs. Pentstemmon

Site Phone: 123-456-7890

Meals Delivered: 125

Temp at delivery (cold foods): 161

Temp at delivery (hot foods): 158

Delivery Date/Time: 12/09/2024 2:30pm

Temp before service (cold foods): 35

Temp before service (hot foods): 37

First Meals Served to Children (cross off number as each participant receives a meal):

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	32	33	34	35	36	37	38	39	40
41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60
61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80
81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
101	102	103	104	105	106	107	108	109	110	111	112	113	114	115	116	117	118	119	120
121	122	123	124	125	126	127	128	129	130	131	132	133	134	135	136	137	138	139	140
141	142	143	144	145	146	147	148	149	150	151	152	153	154	155	156	157	158	159	160
161	162	163	164	165	166	167	168	169	170	171	172	173	174	175	176	177	178	179	180
181	182	183	184	185	186	187	188	189	190	191	192	193	194	195	196	197	198	199	200
201	202	203	204	205	206	207	208	209	210	211	212	213	214	215	216	217	218	219	220
221	222	223	224	225	226	227	228	229	230	231	232	233	234	235	236	237	238	239	240
241	242	243	244	245	246	247	248	249	250	251	252	253	254	255	256	257	258	259	260
261	262	263	264	265	266	267	268	269	270	271	272	273	274	275	276	277	278	279	280
281	282	283	284	285	286	287	288	289	290	291	292	293	294	295	296	297	298	299	300

Total meals served: 121

Children present, but not participating in the meal service:

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	32	33	34	35	36	37	38	39	40
41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60
61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80
81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100

Total additional attendees: 2

Total meals served + Total additional attendees = Attendance total: 123

Staff Meals Served:

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
--------------	--------------	--------------	---	---	---	---	---	---	----	----	----	----	----	----	----	----	----	----	----

Staff meals total: 3

By signing below, I certify that the above information is accurate.

Mrs. Pentstemmon

12/09/2024

Site Supervisor Signature

Date

August 2023 | Health and Nutrition Services | Arizona Department of Education | This institution is an equal opportunity provider.

Meal Counts

MEAL COUNT SUMMARY

The Monthly Meal Count Summary is used at the end of each month to determine the total number of meals and snacks served in the month.

Note this form has two columns on the far right to total the Monthly At-Risk Afterschool Program Meal Counts.

If you do not participate in the At-Risk Afterschool Program those columns will of course, remain blank.



Meal Count Summary Sheet

Name of Center: _____ Claiming Month/Year: _____

Date	Number of Meals Claimed for Enrolled Participants						Number of Meals Claimed for Infants (if applicable)						At-Risk (if applicable)		
	Breakfast	AM Snack	Lunch	PM Snack	Supper	Night Snack	Breakfast	AM Snack	Lunch	PM Snack	Supper	Night Snack	At-Risk Snack	At-Risk Supper	
1															
2															
3															
4															
5															
6															
7															
8															
9															
10															
11															
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22															
23															
24															
25															
26															
27															
28															
29															
30															
31															
Subtotal															
A. Infant Totals*															
Total # Meals to Claim	Breakfast	AM Snack	Lunch	PM Snack	Supper	Night Snack	Breakfast	AM Snack	Lunch	PM Snack	Supper	Night Snack	At-Risk Snack	At-Risk Supper	
	* TRANSFER TOTALS TO ROW A. INFANT TOTALS *														

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Monthly Cost Reporting



SECTION 5

Monthly Reimbursement

FEDERAL REGULATION 7 CFR 226.15(E)(6), (10), (13)

Organizations are responsible for accounting for costs accurately and for maintaining records to demonstrate that costs claimed have been paid and are allowable to the program.

Documentation of the nonprofit food service is required to ensure all Program reimbursement funds are used solely for the conduct of the food service operation or to improve the food service operations, principally for the benefit of the enrolled participants.



More information on institution provisions and recordkeeping can be found in **7 CFR 226.15(e)**.

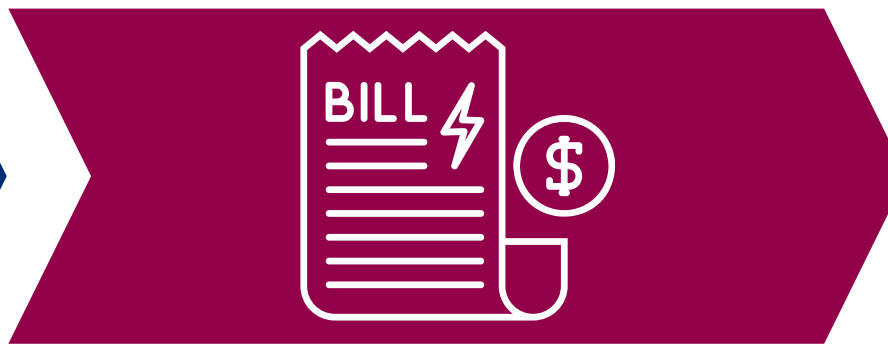
Cost Reporting

FEDERAL REGULATION 7 CFR 226.15(E)(6), (10), (13)

CACFP monthly reimbursement must be used to pay for monthly allowable program costs. Monthly allowable program costs should be mostly food costs, because CACFP is a Food Program. However, there are other allowable program costs which may also be reported. Institutions are required to account for costs and maintain records to demonstrate costs claimed have been paid and were allowable to the program.



CACFP Reimbursement
deposited into account



CACFP allowable costs are
paid out of account



Documentation required
to support all CACFP
moneys in/out of account

Cost Reporting

EXEMPTION

There is an exception to Cost Reporting, but only for Emergency Shelters and At-risk Afterschool Programs. Many of these institutions have staff members which manage the finances, and they already have records or reports of revenues and expenditures of the food service. Those records meet CACFP requirements.

However, if your Emergency Shelter or At-risk Afterschool Program does not have a record of revenues and expenditures, please follow the Cost Reporting section to learn how to report program costs.



Emergency Shelters



**At-Risk Afterschool
Programs**

Cost Reporting

ALLOWABLE COSTS

CACFP money can be spent on 4 categories that support the meal service:



Food

Prepared and served as reimbursable CACFP meals and snacks to enrolled participants.



Supplies

Non-food items that support the meal service and CACFP operations.



Labor

The time staff spend on CACFP duties, both administrative and operational.



Facility Costs

A percentage of the costs of operating the building based on the square footage used for CACFP.

Cost Reporting

ALLOWABLE COSTS

CACFP money can be spent on 4 categories that support the meal service:



Food

To report Food Costs original receipts and invoices are required for all CACFP food purchased



Supplies

To report Supply Costs original receipts and invoices are required for all CACFP supplies purchased



Labor

To report labor a record of employee time spent on CACFP administrative and operational duties is required



Facility Costs

To report facility Costs a copy of a lease or depreciation schedule is required and original bills for utilities and other costs

Cost Reporting

ANNUAL EXPENSE RESTRICTIONS

The total reimbursement received each month has to be spent on allowable expenses **AND** meet the following three annual expense restrictions. If 100% of the reimbursement is not spent on food, other allowable Program Costs must be reported to demonstrate what the remaining reimbursement was spent on.

1

Spend it all (Non-Profit Food Service)

All reimbursement must be spent on CACFP

2

Focus on Food

At least 50% of reimbursement spent on food

3

Keep Administrative Costs Low

Reimbursement should be spent on operational costs, with no more than 15% spent on administrative costs

Non-Profit Food Service

FEDERAL REGULATION 7 CFR 226.15(E)(13)

Organizations are responsible for accounting for costs accurately and for maintaining records to demonstrate that costs claimed have been paid and are allowable to the program.

Documentation of a non-profit food service is required to ensure all Program reimbursement funds are used solely for the conduct of the food service operation or to improve the food service operations, principally for the benefit of the enrolled participants.



More information on institution provisions and recordkeeping can be found in **7 CFR 226.15(e)**.

Quiz Time

$$\begin{array}{r} \text{— } \$2,000 \text{ Reimbursement} \\ \text{— } \$1,200 \text{ Reported allowable program costs} \\ \hline \text{\$ 800 Profit from CACFP reimbursement} \end{array}$$

During an Administrative Review of an institution's CACFP records the reviewer identified that the reimbursement received for March was \$2,000. During March, only \$1200 of allowable program costs were reported. Is this acceptable?

A Yes

B No



Quiz Time

— \$2,000 Reimbursement
— \$1,200 Reported allowable program costs
\$ 800 Profit from CACFP reimbursement

During an Administrative Review of an institution's CACFP records the reviewer identified that the reimbursement received for March was \$2,000. During March, only \$1200 of allowable program costs were reported. Is this acceptable?

A Yes

B No

No. The institution received more in reimbursement than what it currently costs to operate the CACFP. So, the reimbursement was spent on something else. That means the institution profited from the program, which is funded from taxpayer's money. So, the \$800 in reimbursement must be returned to the CACFP food service.



Non-Profit Food Service

IMPROVE FOOD SERVICE OPERATIONS

In the previous example an institution had a profit of \$800 while operating in March. To be in compliance the month of March, the \$800 needs to be spent to improve the food service operations. Some ways to do so include:

- Revise your menus to improve meal quality and increase the food costs
- Purchase equipment and supplies which would benefit the participants during the meal service (age appropriately sized milk pitchers, serving spoons and ladles, non-spill cups, etc. for family style meal service)
- Purchase new pots and pans or equipment that would enhance meal preparation

Quiz Time

- \$2,000 Reimbursement
- \$1,200 Reported allowable program costs
- \$1,400 Additional allowable operational labor
- **\$ 600 Non-Profit Food Service**

More spent on CACFP than received in reimbursement

During an Administrative Review of an institution's CACFP records the reviewer identified that the reimbursement received for March was \$2,000. During March, \$1200 of allowable program costs and \$1400 of allowable operation labor were reported. Is this allowable?

A Yes

B No



Quiz Time

- \$2,000 Reimbursement
- \$1,200 Reported allowable program costs
- \$1,400 Additional allowable operational labor
- **\$ 600 Non-Profit Food Service**

More spent on CACFP than received in reimbursement

During an Administrative Review of an institution's CACFP records the reviewer identified that the reimbursement received for March was \$2,000. During March, \$1200 of allowable program costs and \$1400 of allowable operation labor were reported. Is this allowable?

A Yes

B No

Yes. When that amount is added in with the other allowable costs for that month, we see that there was not a profit from the food program. The institution spent \$600 more on the food program than they received in reimbursement. So, it is operating a nonprofit food service.



Non-Profit Food Service

UNALLOWABLE CACFP COSTS

- Bad Debts, Fines, Penalties
- Non-CACFP Expenses: Any cost that does not support the meal service
 - Coffee, water, food for staff meetings, supplies for art projects
 - Personal-Use Food & non-CACFP personnel meal
 - Entertainment “Family Night” catering costs
- Undocumented Expenses
 - i.e. “Payroll” for Owner with no documentation that they worked in the Program
- Delivery charges and fuel

Money received must be kept in the food program account. Institutions must have a strict internal policy.

Quiz Time

All costs must be reasonable, allowable and necessary for the preparation and service of meals to participants.

Select which of the following costs are allowable under the CACFP.

- A Foods listed on the CACFP menu**
- B Coffee and muffins for the staff training**
- C Delivery fees for CACFP food and supplies**
- D Toilet paper**
- E Pots and pans**



Quiz Time

All costs must be reasonable, allowable and necessary for the preparation and service of meals to participants.

Select which of the following costs are allowable under the CACFP.

- A** Foods listed on the CACFP menu
- B** ~~Coffee and muffins for the staff training~~
- C** ~~Delivery fees for CACFP food and supplies~~
- D** ~~Toilet paper~~
- E** Pots and pans



Food Service Costs

FNS 796-2 REV. 4

The best tool that is available to check for allowable and unallowable costs is the Food and Nutrition Service or (FNS) INSTRUCTION 796-2 Revision 4.



More information can be found in **FNS 796-2 Rev. 4**

Food & Nutrition Service	FNS INSTRUCTION	NUMBER
	U.S. DEPARTMENT OF AGRICULTURE 3101 PARK CENTER DRIVE ALEXANDRIA, VA 22302-1500	796-2 Rev. 4

ACTION BY: Regional Directors
Special Nutrition Programs

INFORMATION FOR: Regional Offices
State Agencies

**FINANCIAL MANAGEMENT -
CHILD AND ADULT CARE FOOD PROGRAM**

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The contents of this guidance document do not have the force and effect of law and are not meant to bind the public in any way. This document is intended only to provide clarity to the public regarding existing requirements under the law or agency policies.

Food & Supply costs

FOOD SERVICE COSTS

What food and supply items were purchased for CACFP?

- Food and supplies
- Vendor/caterer contracted food services

All institutions must maintain all supporting documentation i.e. receipts, invoices, cancelled checks, etc.

Food & Supply Costs

FOOD SERVICE COST REPORT

The food service cost report is completed to demonstrate allowable food and supply purchases for the CACFP, monthly. The food and supply expenses are recorded on this form using receipts and invoices. It's best to sort receipts by date and enter the required information from each receipt starting with the beginning of the month.

The items recorded are the date of the transaction, the store/vendor who it was purchased from, whether the purchase complies with micro, small or large procurement policy, the total invoice, Total Food and Milk, Total Operational Supplies, Total non-CACFP Supplies and the Number of Milk Units.

[illegible]

Food & Supply Costs

RECEIPTS

Because the ink on gas or grocery receipts quickly fades and these records are required to support reimbursement, ADE strongly suggests making copies from the original receipts and filing the copies with the originals.

Purchases should be separated into CACFP Operational Supplies, Non-CACFP Operational Supplies and Food Costs.

Shop Receipt

Nr.: 0001287

Code	Qty	Description	Price/\$
1234	3	Chicken Nuggets 5lbs	65.99
1234	2	Kitchen trash bags	42
1235	1	Ground coffee	18.72
1234	16	2% Milk	52.24

Date 04/01/2024

Time 05:24 pm

Subtotal: 178.95

Tax: 10.73

TOTAL: 189.68

Address: Street, City, Zip

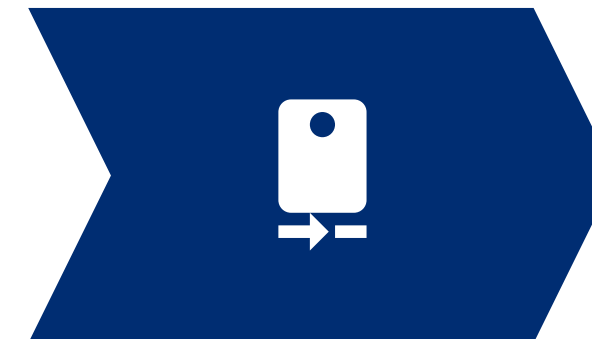
Completing the Food Cost Service Report

[illegible]

Gather your receipts and make copies from the original.



Highlight the CACFP
Operational supplies,
Non-CACFP Supplies,
and Food Costs to
separate them from
each other.



Enter the correct information into the appropriate column on the Food Cost Service Report



File receipts,
copies, and Food
Cost Service
Report together
on a monthly
basis.

Completing the Food Cost Service Report

Food and milk

Food and milk

Shop Receipt			
Nr.: 0001287			
Code	Qty	Description	Price/\$
1234	3	Chicken Nuggets 5lbs	65.99
1234	2	Kitchen trash bags	42
1235	1	Ground coffee	18.72
1234	16	2% Milk	52.24
Date 03/01/2024		Subtotal: 178.95	
Time 05:24 pm		Tax: 10.73	
		TOTAL: 189.68	
Address: Street, City, Zip			



Gather your receipts and make copies from the original.

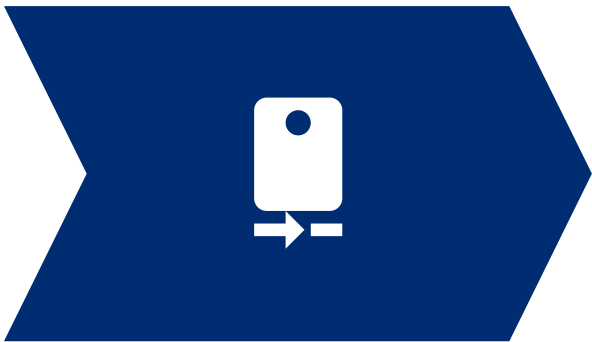


Highlight the CACFP Operational supplies, Non-CACFP Supplies, and Food Costs to separate them from each other.

Operational Supplies

Non-CACFP

Completing the Food Cost Service Report



Enter the correct information into the appropriate column on the Food Cost Service Report



Food Service Cost Report

Month March Program Year 2024

Date	Supplier	Micro, Small, or Formal Purchase Type	Invoice Total (\$)	Food & Milk (\$)	CACFP Operational Supplies (\$)	Non-CACFP Items (\$)	# Gallons of Milk
03/01	Food Receipt	Micro	189.68	118.23	42	18.79	16



Labor Costs

LABOR EXPENSES ASSOCIATED WITH CACFP

- CACFP Administrative and Operational Labor Time Distribution sheets and staff salaries
- Time Distribution Reports must be signed by staff and supervisor and must be kept on file
- No more than 15% of CACFP reimbursement can be attributed to Administrative costs

Labor Costs

TIME DISTRIBUTION REPORT

Staff should only report number of administrative and operational hours which were spent on CACFP duties.

Sample administrative duties are listed under A. and sample Operational duties are listed under B.

If labor costs are being reported, the CACFP duties performed by staff must be identified in the employee job descriptions.



Time Distribution Report

Employee Name: _____ Position: _____ Month/Year: _____

Date	Work Hours (Total at Center)			Administrative Labor Time Spent on Administrative Tasks (e.g., recordkeeping, training, monitoring, managing, planning)	Operational Labor Time Spent on Operational Tasks (e.g., point of service meal counts, verifying credibility of meals, meal service)
	Start	End	Total		
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					

Total Hours Worked: _____ Total Administrative Hours Worked: _____ Total Operational Hours Worked: _____

☐ **Alternate Certification Statement:** Check the box only if the following applies.
I certify that I am on a fixed work schedule, I did not work outside of the hours of my fixed schedule, and all my hours were spent performing operational food service duties. My workdays are _____ through _____. My work hours are _____ AM to _____ PM.

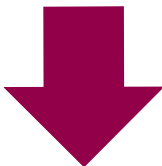
Employee Signature: _____ Date: _____

Approval/Supervisor Signature: _____ Date: _____

August 2023 | Health and Nutrition Services | Arizona Department of Education | This institution is an equal opportunity provider.

Labor Costs

When completing this form, report the appropriate date.



TIME DISTRIBUTION REPORT

Time Distribution Report

Employee Name:

Position:

Month/Year: 10/24

Date	Work Hours (Total at Center)			Administrative Labor Time Spent on Administrative Tasks (e.g., recordkeeping, training, monitoring, managing, planning)	Operational Labor Time Spent on Operational Tasks (e.g., point of service meal counts, verifying credibility of meals, meal service)
	Start	End	Total		
1	8:00AM	10:15AM	2.25 hrs	1 hr	1.25 hrs
2	8:00AM	11:30AM	3.5 hrs	1 hr	2.5 hrs
3	8:00AM	10:45AM	2.75 hrs	1 hr	1.75 hrs



List the time starting and ending work, as well as the total number of work hours for the day.



Administrative staff will report the amount of time spent each day on administrative duties in 15-minute increments.



Teachers will report the amount of time spent each day on operational duties in 15-minute increments.

Report only the time worked on CACFP in 15-minute increments.

Labor Costs

TIME DISTRIBUTION REPORT

If the cook has a fixed work schedule, they may complete the alternate certification statement once a month, instead of itemizing daily time spent on CACFP duties up at the top of the form.

ONLY THE COOK MAY COMPLETE THE ALTERNATE CERTIFICATION STATEMENT.

At the bottom of the form the Monthly Totals must be computed for the Total Hours Worked, Total Administrative Hours Worked and Total Operational Hours Worked.

Total Hours Worked: **8.5** Total Administrative Hours Worked: **3** Total Operational Hours Worked: **5.5**

☐ **Alternate Certification Statement:** Check the box only if the following applies.
I certify that I am on a fixed work schedule, I did not work outside of the hours of my fixed schedule, and all my hours were spent performing operational food service duties. My workdays are _____ through _____. My work hours are _____ AM to _____ PM.

Employee Signature: **Mrs. Pentstemmon** Date: **10/24**

Approval/Supervisor Signature: **Madamme Sulliman** Date: **10/24**

At the end of the month, the form must be signed by the employee, turned into the office and approved with a supervisor signature.

Quiz Time

Which personnel are allowed to complete the alternate certification statement on the time distribution report?

A Admin staff

B Teacher

C Cook

D Janitor



Quiz Time

Which personnel are allowed to complete the alternate certification statement on the time distribution report?

A Admin staff

B Teacher

C Cook

D Janitor

If the cook has a fixed work schedule, they may complete the alternate certification statement once a month, instead of itemizing daily time spent on CACFP duties up at the top of the form.

ONLY THE COOK MAY COMPLETE THE ALTERNATE CERTIFICATION STATEMENT.



Labor Costs

MONTHLY EXPENSE WORKSHEET (PAGE 1)

Once the Time Distribution Reports have been completed and approved, page 1 of the Monthly Expense Worksheet needs to be completed and the total cost of Administrative and Operational Labor needs to be calculated.

Note that **no more than 15% of reimbursement can be reported as administrative labor costs.**



Monthly Expense Worksheet

Month: Program Year:

Using Time Distribution Reports, receipts, and invoices, outline program expenditures from the claiming month. Please reference your approved budget when determining which expenses to report. For assistance or additional guidance, please contact your assigned Health and Nutrition Services Specialist.

Administrative Labor: Salaries/Benefits

Administrative Labor: Overseeing program compliance via planning, organizing, and managing the CACFP. Common positions that conduct administrative tasks include Owners, Directors, and Monitors. Administrative Labor Expenses

Administrative Labor Expenses					Benefits* Complete if you attribute a portion of employee benefits to the CACFP as outlined in your approved budget.	
A	B	C	D	E	F	
Employee Name	Position	Total Administrative Hours Worked during Claiming Month As supported by complete Time Distribution Reports.	Hourly Wage	Gross Pay (Column B x C)	% of Time Spent on Administrative Tasks B ÷ Total Monthly Hours	CACFP Portion of Benefits E X Total benefits Paid to Employee
Total Salaries:					Total Benefits:	

Operational Labor: Salaries/Benefits

Operational Labor: Direct contribution to the meal service via preparation and service of meals to participants. Common positions that conduct operational tasks include Teachers, Cooks, and Kitchen Assistants.

Operational Labor Expenses					Benefits* Complete if you attribute a portion of employee benefits to the CACFP as outlined in your approved budget.	
A	B	C	D	E	F	
Employee Name	Position	Total Administrative Hours Worked during Claiming Month As supported by complete Time Distribution Reports.	Hourly Wage	Gross Pay (Column B x C)	% of Time Spent on Administrative Tasks B ÷ Total Monthly Hours	CACFP Portion of Benefits E X Total benefits Paid to Employee
Total Salaries:					Total Benefits:	

*Benefits include paid vacation, military leave, health and retirement benefits, disability, and life insurance.

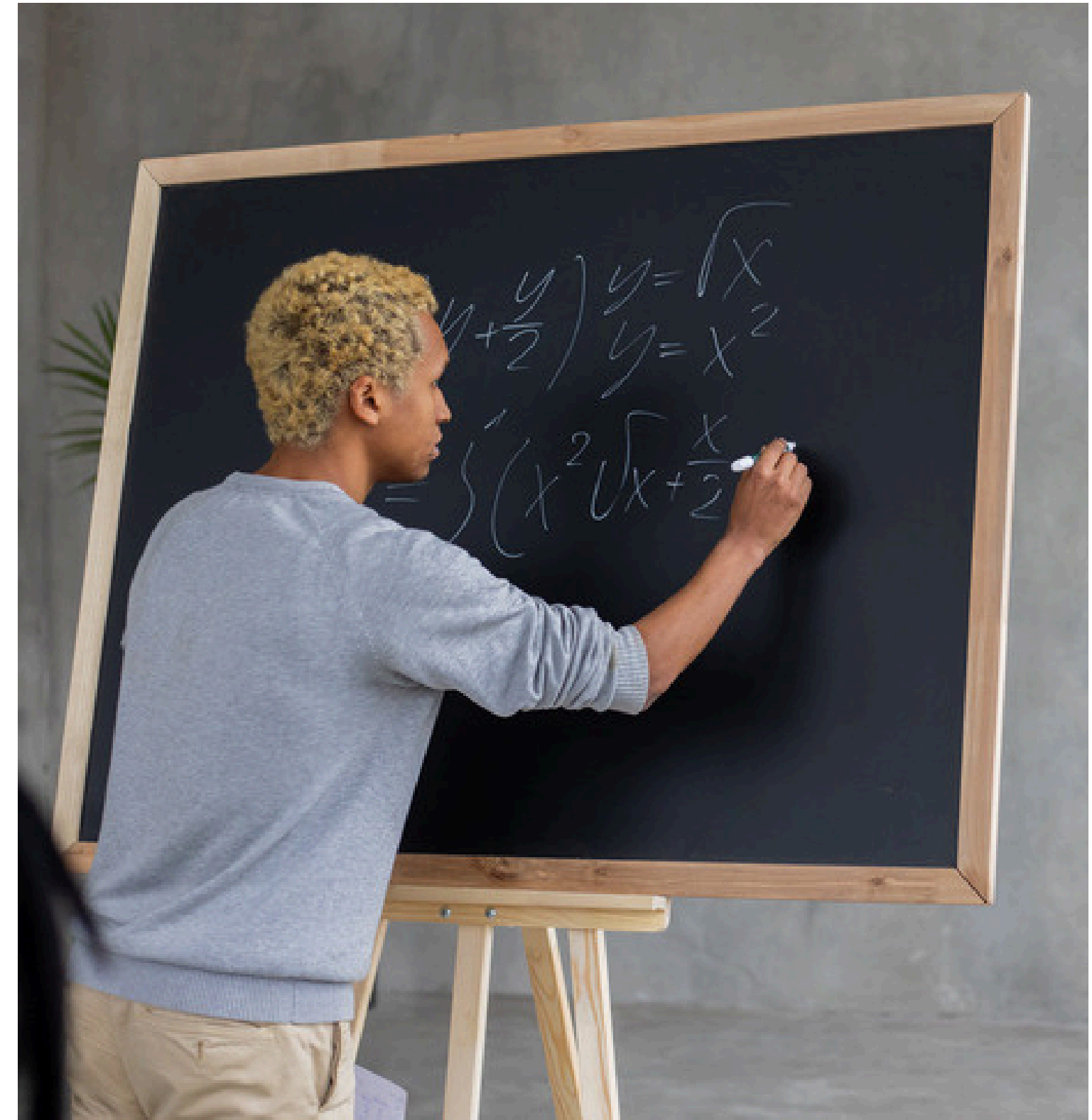
August 2023 | Health and Nutrition Services | Arizona Department of Education | This institution is an equal opportunity provider.

Labor Costs

TIME DISTRIBUTION REPORT

The following pages contain two Time Distribution Reports filled out one for Mrs. Pentstemmon the Assistant Director and one for Sophie Hatter the Infant Teacher.

These totals will be transferred over to the Monthly Expense Worksheet.



Labor Costs

TIME DISTRIBUTION REPORT

Administrative Labor: Salaries/Benefits

Administrative Labor: Overseeing program compliance via planning, organizing, and managing the CACFP. Common positions that conduct administrative tasks include Owners, Directors, and Monitors. Administrative Labor Expenses

Administrative Labor Expenses					Benefits*	
					Complete if you attribute a portion of employee benefits to the CACFP as outlined in your approved budget.	
A		B	C	D	E	F
Employee Name	Position	Total Administrative Hours Worked during Claiming Month As supported by complete Time Distribution Reports.	Hourly Wage	Gross Pay (Column B x C)	% of Time Spent on Administrative Tasks B ÷ Total Monthly Hours	CACFP Portion of Benefits E X Total benefits Paid to Employee
Mrs. Pentstemmon	Assistant Director	16.5	\$15.25	\$251.63		
Total Salaries:				\$252	Total Benefits: \$0	

Time Distribution Report

Employee Name: Mrs. PentstemmonPosition: Assistant DirectorMonth/Year: 10/24

Date	Work Hours (Total at Center)			Administrative Labor Time Spent on Administrative Tasks (e.g., recordkeeping, training, monitoring, managing, planning)	Operational Labor Time Spent on Operational Tasks (e.g., point of service meal counts, verifying credibility of meals, meal service)
	Start	End	Total		
1	0700	1600	8	.75	
2	0700	1600	8	.75	
3	0700	1600	8	.75	
4	0800	1600	7	.75	
5	0700	1600	8	.75	
6	X	X	X	X	X
7	X	X	X	X	X
8	0700	1600	8	.75	
9	0700	1600	8	.75	
10	0700	1600	8	.75	
11	0800	1600	7	.75	
12				Out Sick	Out Sick
	X	X	X	X	X
	X	X	X	X	X
	1600	8	.75		
	1600	8	.75		
	1600	8	.75		
	1600	7	.75		
	1200	5	.75		
	X	X	X	X	X
	X	X	X	X	X
	1600	8	.75		
	1600	8	.75		
	1600	8	.75		
	1600	7	.75		
	1600	8	.75		
	X	X	X	X	X
	X	X	X	X	X
	1600	8	.75		
	1400	6	.75		
	1600	8	.75		
Worked: 167				Total Administrative Hours Worked: 16.5	Total Operational Hours Worked: 0

Verification Statement: Check the box only if the following applies.

☐ I have a fixed work schedule, I did not work outside of the hours of my fixed schedule, and all my hours were spent performing operational food service duties. My workdays are through . My work hours are AM to PM.

Employee Signature: Mrs. Pentstemmon

Approval/Supervisor Signature: Madame Falliman

Date: 11/05/2024

Date: 11/05/2024

Labor Costs

TIME DISTRIBUTION REPORT

Operational Labor: Salaries/Benefits

Operational Labor: Direct contribution to the meal service via preparation and service of meals to participants. Common positions that conduct operational tasks include Teachers, Cooks, and Kitchen Assistants.

Operational Labor Expenses				Benefits*	
				Complete if you attribute a portion of employee benefits to the CACFP as outlined in your approved budget.	
A	B	C	D	E	F
Employee Name	Position	Total Operational Hours Worked during Claiming Month As supported by complete Time Distribution Reports.	Hourly Wage	Gross Pay (Column B x C)	CACFP Portion of Benefits
				% of Time Spent on Operational Tasks B ÷ Total Monthly Hours	E X Total benefits Paid to Employee
Sophie Hatter	Infant Teacher	23	\$12	\$276	

Total Salaries: \$276

Total Benefits:

Time Distribution Report

Employee Name: Sophie Hatter

Position: Infant Teacher

Month/Year: 10/24

Date	Work Hours (Total at Center)			Administrative Labor Time Spent on Administrative Tasks (e.g., recordkeeping, training, monitoring, managing, planning)	Operational Labor Time Spent on Operational Tasks (e.g., point of service meal counts, verifying credibility of meals, meal service)
	Start	End	Total		
1	X	X	X	X	X
2	X	X	X	X	X
3	X	X	X	X	X
4	X	X	X	X	X
5	X	X	X	X	X
6	X	X	X	X	X
7	X	X	X	X	X
8	0700	1600	8		1.5
9	0700	1600	8		1.5
10	0700	1600	8		1.5
11	0700	1600	8		1.5
	0700	1600	8		1.5
	X	X	X	X	X
	X	X	X	X	X
	0700	1400	6		1
	0700	1400	6		1
	0700	1400	6		1
	0700	1400	6		1
	0700	1400	6		1
	X	X	X	X	X
	X	X	X	X	X
	0700	1600	8		1.5
	0700	1600	8		1.5
	0700	1600	8		1.5
	0700	1600	8		1.5
	0700	1600	8		1.5
	X	X	X	X	X
	X	X	X	X	X
	0700	1600	8		1.5
	0700	1600	8		1.5
				Out Sick	Out Sick

Total Hours Worked: 126

Total Administrative Hours Worked: 0

Total Operational Hours Worked: 23

ernate Certification Statement: Check the box only if the following applies.

that I am on a fixed work schedule, I did not work outside of the hours of my fixed schedule, and all my hours spent performing operational food service duties. My workdays are through . My work hours are AM to PM.

Employee Signature:

Date:

Approval/Supervisor Signature:

Date:

Facility Costs

FACILITY EXPENSES FOR CACFP

Facility expenses are an allowable CACFP cost.

Facility Expenses (rent and utilities) are based on square foot percentages attributed to CACFP. The following records are required to support monthly Administrative and Operational Facility expenditures:

- Building lease or a 30-year depreciation schedule required
- All supporting documentation i.e. original receipts, invoices, cancelled checks, etc. must be on file

Land, taxes, interest, common area maintenance (CAM) fees may not be included in facility costs.

Facility Costs

FACILITY EXPENSES FOR CACFP

Facility expenses are an allowable CACFP cost.

Facilities and utilities are used for other programs and purposes, so these costs must be broken down into an allowable percentage based on square footage.

To report facility costs the institution must provide either a building lease or a 30-year depreciation schedule, if the building is owned.

Land, taxes, interest or common area maintenance fees may not be included in facility costs.

Original receipts, invoices, cancelled checks, etc. must be on file for reported costs.

Facility Costs

FACILITY EXPENSES FOR CACFP

What month do I count certain facility costs, like utilities?

Facility expenses should be counted as a CACFP expense for the month the **amount was paid.**

Example: Electricity provided from December 1-January 1 in the amount of \$375 was billed on January 5th and paid on January 15th.

Monthly CACFP Cost Reporting: January

Facility Costs

MONTHLY EXPENSE WORKSHEET (PAGE 2)

Monthly Expense Report page 2 contains the Administrative and Operational Facility Expenses, which are separate.

The square footage of office space is calculated under Administrative Facility Expenses and should only include the office area used for CACFP.

Similarly, the square footage amount for Operational Facility Expenses should only include the Kitchen, food storage, and food service areas used for CACFP.

For multi-purpose rooms or classrooms, measure only the square footage of the tabletops used for CACFP.

Administrative Facility Expenses

Facility Costs- Administrative: % of Expenses Attributed to CACFP from Approved Budget:

Allowable Administrative Expenses	
Rent/Mortgage	Office Area
Contracted Services	Storage Facility, Computer Maintenance
Communications	Phone, Internet
Other Costs	Computer, Copy Machine, Office Supplies for the CACFP i.e. Paper, Pens, Printer Inc, etc.

Administrative Facility Expenses

Facility Costs- Administrative: % of Expenses Attributed to CACFP from Approved Budget:

(Phone + Internet)			
Other Costs			

Operational Facility Expenses

Facility Costs- Operational: % of Expenses Attributed to CACFP from Approved Budget:

Allowable Operational Expenses	
Rent/Mortgage	Kitchen, Service Areas
Contracted Services	Pest Control, Kitchen Appliance Repair
Utilities	Water, Electricity, Gas
Other Costs	Kitchen Appliances, Mileage to Stores for Food Purchasing (as supported by mileage logs)

A	B	C	D
Service	Billed Amount As supported by receipts and	Operational % of Expenses Attributed to CACFP from	Total

Operational Facility Expenses

Facility Costs- Operational: % of Expenses Attributed to CACFP from Approved Budget:

Contracted Services			
Total Utilities (Water + Electricity + Gas)			
Other Costs			

Facility Costs

ADMINISTRATIVE FACILITY EXPENSES

Madame Suliman’s Childcare spends **\$3,000.0 a month in rent** for the building the childcare operates in.

According to her approved budget, Madame Suliman is allowed to claim **5% for Administrative Facility Expenses.**

Madame Suliman should fill out the Administrative Expenses as follows:

Administrative Facility Expenses			
Facility Costs- Administrative: % of Expenses Attributed to CACFP from Approved Budget:			
5%			
Allowable Administrative Expenses			
Rent/Mortgage	Office Area		
Contracted Services	Storage Facility, Computer Maintanance		
Communications	Phone, Internet		
Other Costs	Computer, Copy Machine, Office Supplies for the CACFP i.e. Paper, Pens, Printer Inc, etc.		

A	B	C	D
Service	Billed Amount As supported by receipts and invoices.	Administrative % of Expenses Attributed to CACFP from Approved Budget	Total (Column B X C)
Rent or Mortgage	\$3000.0	0.05	\$150
Contracted Services			
Communications (Phone + Internet)			
Other Costs			

Facility Costs

OPERATIONAL FACILITY EXPENSES

Madame Suliman’s Childcare spends **\$3,000.0 a month in rent** for the building the childcare operates in.

According to her approved budget, Madame Suliman is allowed to claim **15% for Operational Facility Expenses.**

Madame Suliman should fill out the Operational Expenses as follows:

Operational Facility Expenses			
Facility Costs- Operational: % of Expenses Attributed to CACFP from Approved Budget:			
15%			
Allowable Operational Expenses			
Rent/Mortgage	Kitchen, Service Areas		
Contracted Services	Pest Control, Kitchen Appliance Repair		
Utilities	Water, Electricity, Gas		
Other Costs	Kitchen Appliances, Mileage to Stores for Food Purchasing (as supported by mileage logs)		

A	B	C	D
Service	Billed Amount As supported by receipts and invoices.	Operational % of Expenses Attributed to CACFP from Approved Budget	Total (Column B X C)
Rent or Mortgage	\$3000.0	0.15	\$450
Contracted Services			
Total Utilities (Water + Electricity + Gas)			
Other Costs			

Facility Costs

ADMINISTRATIVE FACILITY EXPENSES

Madame Suliman’s Childcare spends **\$121 a month on internet** for the building the childcare operates in.

According to her approved budget, Madame Suliman is allowed to claim **5% for Administrative Facility Expenses**.

Madame Suliman should fill out the Administrative Expenses as follows:

Administrative Facility Expenses			
Facility Costs- Administrative: % of Expenses Attributed to CACFP from Approved Budget: 5%			
Allowable Administrative Expenses			
Rent/Mortgage	Office Area		
Contracted Services	Storage Facility, Computer Maintenance		
Communications	Phone, Internet		
Other Costs	Computer, Copy Machine, Office Supplies for the CACFP i.e. Paper, Pens, Printer Inc, etc.		

A	B	C	D
Service	Billed Amount As supported by receipts and invoices.	Administrative % of Expenses Attributed to CACFP from Approved Budget	Total (Column B X C)
Rent or Mortgage	\$3000.0	0.05	\$150
Contracted Services			
Communications (Phone + Internet)	\$121	0.05	\$6
Other Costs			

Facility Costs

OPERATIONAL FACILITY EXPENSES

Madame Suliman’s Childcare spends **\$114 on water/sewer** for the building the childcare operates in.

According to her approved budget, Madame Suliman is allowed to claim **15% for Operational Facility Expenses.**

Madame Suliman should fill out the Operational Expenses as follows:

Operational Facility Expenses			
Facility Costs- Operational: % of Expenses Attributed to CACFP from Approved Budget:			
15%			
Allowable Operational Expenses			
Rent/Mortgage	Kitchen, Service Areas		
Contracted Services	Pest Control, Kitchen Appliance Repair		
Utilities	Water, Electricity, Gas		
Other Costs	Kitchen Appliances, Mileage to Stores for Food Purchasing (as supported by mileage logs)		

A	B	C	D
Service	Billed Amount As supported by receipts and invoices.	Operational % of Expenses Attributed to CACFP from Approved Budget	Total (Column B X C)
Rent or Mortgage	\$3000.0	0.15	\$450
Contracted Services			
Total Utilities (Water + Electricity + Gas)	\$121	0.15	\$17
Other Costs			

One-time Allowable Costs

SOME PURCHASES REQUIRE SPECIFIC PRIOR WRITTEN APPROVAL

Equipment Purchases over \$5,000

Obtain Specific Prior Written Approval

Request pre-approval from your assigned specialist (pre-approval request form)

- A one-time cost is allowable if it is directly related to food service and reported in the CNP Budget.
- New equipment such as a refrigerator or stove are examples of a one-time cost.
- The cost would be reported in the monthly claim for the month it was purchased.
- Procurement guidelines must be followed.
- If the equipment purchase is over \$5,000, institutions must request pre-approval from their assigned CACFP specialist.

One-time Allowable Costs

EQUIPMENT PRE-APPROVAL REQUEST

Institutions are required to complete the equipment purchase pre-approval request for any equipment exceeding \$5,000.

Institutions must contact their specialist and submit this form for pre-approval prior to purchasing the equipment.



Equipment Pre-Approval Request Form For purchases over \$5,000

When using federal funds from the food service account to pay for equipment purchases, the purchase must be allowable. Costs must meet the following general criteria:

- **Necessary.** The cost must be necessary for the operation of the Program. The cost must be needed to meet regulatory requirements for proper and efficient administration of the Program.
- **Reasonable.** The type and amount of the cost must be reasonable and may not exceed what a prudent person would pay under the same circumstances. Factors used to determine reasonableness include:
 - The limits imposed by generally accepted sound business practices;
 - Arms-length bargaining;
 - Federal, state, local, tribal, and other laws and regulations;
 - Whether the individuals acted with care considering their responsibilities to the organization, its members, employees, and clients, the public at large, the federal government, the Child and Adult Care Food Program (CACFP), and the Summer Food Service Program (SFSP);
 - Market prices for comparable goods or services for the geographic area; and
 - Whether there are significant deviations from established practices which may unjustifiably increase costs.
- **Authorized.** The cost must be allowed or at least not prohibited under federal, state, local, or tribal laws, regulations, and FNS Instructions.
- **Current.** The cost must not be assignable or included as a cost to a prior or future period.
- **Limitations.** The cost must conform to any limitations or exclusions set forth in federal, state, local, or tribal laws, regulations, and FNS Instructions as to the types or amounts of the cost items.
- **Multiple Awards.** The cost must not be assignable or included as a cost to any other current or prior federally financed program(s).
- **Consistent treatment.** The cost cannot be allocated as a direct cost to the food service account if any other cost incurred for the same purpose, in like circumstances, has been allocated as an indirect cost to the food service program.
- **Net cost.** The cost must be the net cost after deducting all applicable credits, rebates, refunds, etc.
- **Allocated.** The cost must be properly allocated so that only the allowable share of the cost is assigned to the Program.
- **Documented.** Costs must be supported by documentation that adequately demonstrates the costs:
 - (1) Have been incurred;
 - (2) Are Program costs; and
 - (3) Comply with all applicable laws, regulations, and FNS Instructions.

Other Required Documentation

SECTION 6



Required Documentation

PERMANENT RECORDS

These permanent records are required for all institutions and must be available for review:

- **CACFP Permanent Agreement** containing rules and regulations which were signed and agreed to for program participation
- **Administrative Review Procedures** which are followed to submit an appeal
- **Procedures for Complaints of Discrimination** which must be followed if a complaint of discrimination is received

Required Documentation

COUNTY HEALTH & SAFETY

These county health and safety records are required for all institutions and must be available for review:

- License to operate or ADE Alternate Approval Child Care Standards which meet local health and safety requirements
- Sanitation/kitchen permit
- Food Handlers Certificates *
- Food Safety Manager Certificate *

*If Applicable

Required Documentation

TRAINING, REVIEWS, POLICIES & PROCEDURES

These records are also required for all institutions and must be available for review:

- Staff Annual Civil Rights Training materials
- Staff Annual CACFP Training materials
- Most recent ADE review or audit
- Completed Monitoring forms *
- Procurement – small, large, 1-time purchase documentation *
- Food Service Vendor Contract *
- Policies & procedures for program operations i.e. Recordkeeping Policy, Corrective Action Plans *, Production Records *, etc.

*If Applicable

Required Documentation

GETTING ORGANIZED

COMMON CHALLENGES WITH RECORDKEEPING

- Receipts are randomly stored in a shoebox, completely disorganized.
- Records are being “made up” as the reviewer is conducting the review.
- Meal counts are not recorded at the time of service.
- Records are unavailable or nonexistent.

IMPACT OF POOR RECORDKEEPING

- Findings such as serious deficiencies.
- Denial of claims.
- Mandate to repay prior reimbursements.

Required Documentation

GETTING ORGANIZED

As discussed, the CACFP requires many records. To prevent review findings or having to return reimbursement, record should be readily accessible and accurately organized.

The following page contains suggestions of how to efficiently label folders that:

- will follow an organizational standard for naming structure.
- will be easy to understand.
- will make organization easy to replicate

Required Documentation

USE CLEAR LABELS

To support operations, it is important to have an efficient recordkeeping system.

Ensure that all files and folders are clearly labeled. Use descriptive names that are easy to understand and consistent throughout your system.

Monthly Files



12 File Folders

Each labeled by Month

Documents: Sign-In Sheets, Point of Service Meal Counts, Meal Count Summary, Dated Menus, Production Records, Food Service Cost Report (with receipts), Monthly Expense Worksheets (with bills and time distribution sheets), Sponsor and Site Claims



1 File Folder

Labeled by Content

Documents: Income Guidelines, Free, Reduced, and Paid Claiming Rosters, Meal Income Benefit Eligibility Forms

Training, Reviews, Policies & Procedures



1 File Folder

Labeled by Content

Training Documents: Staff annual civil rights agenda and sign-in sheet, staff annual CACFP agenda and sign-in sheet



1 File Folder

Labeled by content

Review Documents: Most recent ADE review/audit, completed monitoring forms



1 File Folder

Labeled by content

Policies and Procedures: All CACFP policies and procedures, procurement documentation



1 File Folder

Labeled by content

Annual Renewal Documents: Food Vendor Contract, Sub-Contracts, Job Descriptions, Organizational Chart, Lease

Required Documentation

Digital Storage System

Consider creating a digital storage system

A digital storage system is the method of keeping electronic copies of all files on a device such as a computer or external hard drive.



Required Documentation

Digital Storage System

Effective digital storage systems offer numerous benefits including improved efficiency, enhanced security, and better compliance with regulatory requirements. They enable sponsors to access, manage, and protect their data more effectively, driving operational excellence and facilitating compliance with CACFP regulations.

Advantages

Efficiency and productivity, accessibility and collaboration, security and data protection, disaster recovery and business continuity,

Required Documentation

SCANNING DOCUMENTS

An important component in digital storage systems is the ability to scan documents. There are several different kinds of scanners that can be purchased to facilitate this function. Additionally, many phone apps are available that allow users to quickly scan a document by snapping a photo on their phone.

While phone apps are not recommended to scan a large amount of files into the system, they can be helpful and save time when only needing to scan one or two pages at a time.

Required Documentation

FEDERAL REGULATION 7 CFR 226.15(E)

Institutions must establish **procedures to collect and maintain all records listed in the CACFP regulations** and required by the State Agency. Failure to maintain records will be grounds for the denial of reimbursement for meals served during the period covered by the records in question and for the denial of reimbursement for costs associated with such records



More information on institution provisions and recordkeeping can be found in **7 CFR 226.15(e)**.

Recordkeeping Policy

WHAT IS A RECORDKEEPING POLICY?

- Describes exactly where all required CACFP records are stored*
- Identifies who has access to records (both internally and externally). Internal applicable staff must be made aware of its location and that it must be made available to ADE, USDA, Auditors, and any other authorized reviewers. However, a picture id is required.
- Create a CACFP Policies and Procedures binder. Place the Recordkeeping Policy in the binder as page #1
- Review and revise your Recordkeeping Policy annually, as items tend to be moved by staff over time

*If records are retained off site, your policy must disclose applicable contract information such as address, storage unit number, etc.

Record Retention

RECORDKEEPING POLICY

Name of sponsor

Where records are stored

Summary of individual records

Where archived records are stored

Sample Recordkeeping Policy

ABCD Preschool
Child and Adult Care Food Program
Sample Recordkeeping Policy

The last 12 months of CACFP records, plus the current month of records, are located on-site in the office of ABCD Preschool, 3300 N. Central Avenue, Phoenix AZ 85012.

The owner, director, and assistant director have access to all CACFP records.

1. **Meal Benefit Income Applications and Monthly Claiming Percentage Rosters** are in a large black 3-ring binder in the top, locked drawer on the right-hand side of the assistant director's desk.
2. **Emergency Blue Cards and Medical Statements for Meal Substitutions** are in a large white 3-ring binder standing upright on the left-hand side of the assistant director's desk.
3. **Monthly Records** (Sign-in/out, DES Billing Records, Weekly Point of Service Meal Count Sheets, Monthly Meal Count Summary Sheets, Daily Infant Production Records, Copy of Menu with dates, Menu Production Worksheets with dates, Time Distribution Reports, Monthly Expense Worksheet including original receipts and invoices, Food Service Cost Report including original receipts and invoices, and food service vendor invoices) are in manila folders filed by month in the 4th drawer of the tall grey filing cabinet on the right-hand side of the north wall.
4. **Infant Feeding Preference Forms** and documentation of solid food introduction are filed in the back of each infant's clipboard on the west wall of the infant room.
5. All staff **Food Handler Cards** and the **Food Safety Manager's card** are posted on the bulletin board in the kitchen to the right of the dry food pantry door. Additionally, copies of all Food Handler Cards and the Food Safety Manager's card are maintained in a manila folder labeled "Food Handler and Food Safety Manager Cards" in the 2nd drawer of the tall grey filing cabinet on the right-hand side of the north wall.
6. **CACFP Renewal Records** (Management Plan, Procurement Standards and Guidelines, Procurement Plan, Civil Rights Pre-Award Compliance Review, Civil Rights Data Collection Form, Food Service Vendor Contract, Copy of Lease) are in a small manila folder labeled "CACFP Renewal" in the 2nd drawer of the tall grey filing cabinet on the right-hand side of the north wall.
7. **CACFP Permanent Records** (Permanent Agreement, CACFP Policies and Procedures, CACFP Job Descriptions, Administrative Review Procedures, and Procedure for Complaints of Discrimination) are in a manila folder labeled "CACFP Permanent Records" in the 2nd drawer of the tall grey filing cabinet on the right-hand side of the north wall.
8. **CACFP Training Materials and Civil Rights Training Materials** with sign-in records and original agenda are in a manila folder labeled "CACFP Training" in the 2nd drawer of the tall grey filing cabinet on the right-hand side of the north wall.
9. **Supporting documentation for the CACFP Menu (Whole Grain-Rich Labels, Cereal Labels, Yogurt Labels, CN Labels, and Recipes)** are in a manila folder labeled "Food Labels: Cereals, Yogurts, WGR" in the 2nd drawer of the tall grey filing cabinet on the right-hand side of the north wall.

The previous 5 years of CACFP records are stored at: 1535 W. Jefferson Avenue, Phoenix AZ 85012 and can be accessed immediately upon request.

Record Retention

RETAINING RECORDS

The State of AZ requires all CACFP original hardcopy records be retained for a total of 5 years.

The current month, plus 12 months must be stored on site.

Hardcopies of the previous 4 years of CACFP records may be stored off site; however, they must be made available to ADE, USDA, Auditors, and any other authorized reviewers within 24 hours notice.

Electronic Recordkeeping

COMPUTER SOFTWARE AGREEMENT

- **Approval:** Institutions may utilize an automated electronic recordkeeping system to track attendance and/or meal counts if there is a regularly scheduled back up system and ADE has approved a submitted Computer Software Agreement form
- **Accuracy:** Institutions are expected to understand how the computer system is programmed to ensure attendance and meals are accurately counted and claimed



Computer Software Agreement for Operators of the Child and Adult Care Food Program

Sponsor Name: _____ CTD#: _____

Site Name(s): _____

This Agreement is between _____ and the Arizona Department of Education (ADE) Health and Nutrition Services (HNS). By completing this Agreement and submitting it to ADE, the Sponsor is requesting permission to use _____ to track the attendance of its participants and/or meal counts to be claimed for reimbursement under the Child and Adult Care Food Program (CACFP). The Sponsor will not use the above-mentioned software for attendance or meal count records until this Agreement is approved by ADE HNS. A copy of the approved Agreement must be maintained in the Sponsor's permanent records.

Attendance Records: Select one of the following:

☐ Daily digital records (pin, etc.) accompanied by a weekly hardcopy signed record will be used.

☐ Fingerprint recognition attendance records will be used.

☐ Other (Describe): _____

Describe the procedure used to record attendance if the computer software program cannot be used: (i.e. What if the software is down temporarily? What if you are using fingerprint recognition software yet another authorized individual is picking up/dropping off a participant?)

Point of Service Meal Counts: Select one of the following:

☐ Point of Service Meal Counts will be completed hardcopy in the classroom.

Describe the procedure used to reconcile differences between the computer software and the Point of Service Meal Counts.

☐ Point of Service Meal Counts will be taken digitally in each classroom.

Describe the procedure used to record meal counts if the computer software program cannot be used:

Required Attachment(s): Attach samples of all computer software program reports that will be used to record attendance and/or point of service meal counts.

By completing this agreement, the Sponsor hereby provides assurance that in using a computer software program, attendance records will be maintained for all participants, meal counts submitted for reimbursement will be taken at the point of service based on the number of creditable meals served and not on attendance, digital records will be made available hardcopy upon request, and the Sponsor will notify the ADE prior to any change in software system or meal count procedure.

Printed Name of Authorized Signer

Authorized Signature

Date

August 2023 | Health and Nutrition Services | Arizona Department of Education | This institution is an equal opportunity provider.

Electronic Recordkeeping

RECORD RETENTION

- **Approval:** Institutions may utilize an automated electronic recordkeeping system to track attendance and/or meal counts if there is a regularly scheduled back up system and ADE has approved a submitted Computer Software Agreement form
- **Accuracy:** Institutions are expected to understand how the computer system is programmed to ensure attendance and meals are accurately counted and claimed

Electronic Recordkeeping

RECORD RETENTION

- **Print & Sign:** Because software attendance passcodes may be shared, institutions using those systems must obtain a confirmation of participant attendance from each parent or guardian. Individual attendance reports should be printed weekly, bi-weekly or monthly and provided to the parent or guardian for review and signature to confirm daily attendance
- **Back Up:** Tablets may be used for meal counts if they are immediately uploaded to a regularly scheduled back up system or the institution contracts with a company that continually backs up their system. Otherwise, point of service meal counts must be taken manually as a backup in the event of a system crash

Electronic Recordkeeping

RECORD RETENTION

- **5 Years:** If a contracted company automatically backs up system records for the institution there must be a written agreement that ensures all electronic records are securely retained for a minimum of 5 years and will be made available to the institution even if contract or membership is cancelled

Management companies may not be used to conduct CACFP operational and/or administrative duties or submit CACFP applications and claims

CONTACT US

If you have a question or require additional assistance, please contact your assigned specialist or contact HNS.



602-542-8700



ContactHNS@azed.gov



www.azed.gov/hns





Congratulations

**You have completed the Online Course:
Recordkeeping Requirements and Cost Reporting**

ADHS Empower Program

This training counts toward Empower Program training requirements.

Arizona Early Childhood Workforce Registry

This training is listed on the Arizona Early Childhood Workforce Registry. If you want this training to appear on your registry transcript, please provide your Workforce Registry ID when completing the survey.

Certificate

Requesting a training certificate

Please click the button to complete a brief survey about this online training. Once the survey is complete, you will be able to print your certificate of completion from Survey Monkey.



Information to include when documenting training completion:

Training Title: Recordkeeping Requirements and Cost Reporting for the CACFP

Length: 1 hour

Please note, attendees must document the amount of training hours indicated on the training despite the amount of time it takes to complete it.





In accordance with federal civil rights law and USDA civil rights regulations and policies, the USDA, its agencies, offices, employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, religion, sex, disability, age, marital status, family/parental status, income derived from a public assistance program, political beliefs, or reprisal or retaliation for prior civil rights activity, in any program or activity conducted or funded by USDA (not all bases apply to all programs). Remedies and complaint filing deadlines vary by program or incident.

Persons with disabilities who require alternative means of communication for program information (e.g., Braille, large print, audiotape, American Sign Language, etc.) should contact the state or local agency that administers the program or contact USDA through the Telecommunications Relay Service at 711 (voice and TTY). Additionally, program information may be made available in languages other than English.

To file a program discrimination complaint, complete the USDA Program Discrimination Complaint Form, [AD-3027](#), found online at [How to File a Program Discrimination Complaint](#) and at any USDA office or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter to USDA by:

1. **Mail:** U.S. Department of Agriculture, Office of the Assistant Secretary for Civil Rights, 1400 Independence Avenue, SW, Mail Stop 9410, Washington, D.C. 20250-9410;
2. **Fax:** (202) 690-7442; or
3. **Email:** program.intake@usda.gov.

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