

Delaware Department of Education Child and Adult Care Food Program Recordkeeping Requirements

For questions and/or interpretation regarding the materials in this booklet please telephone or write to the
Delaware Department of Education
Child and Adult Care Food Program
401 Federal Street, Suite #2
Dover, Delaware 19901
Phone: 302-735-4060
Fax: 302-739-6397
(A Staff Directory can be found in the Appendix.)

All meals served under the Child and Adult Care Food Program are served regardless of race, color, sex, age, disability or national origin. There is no discrimination in admissions policy, meal service or the use of facilities. Any complaints of discrimination should be submitted in writing to the:

USDA, Director, Office of Civil Rights
1400 Independence Avenue, SW
Washington, DC 20250-9410

or call 800-795-3272 or 202-720-6382 (TDD).

Child and Adult Care Food Program Recordkeeping Requirements

Table of Contents

SECTION I—Recordkeeping	4
Permanent Records	4
Regularly Updated Records	5
Facility Records	6
SECTION II—Income Eligibility	8
Understanding Terms Used on the Income Eligibility Form	8
Tips for Completing the Income Eligibility Form	10
Income Eligibility Form	12
SECTION III—Daily Attendance	14
Daily Attendance Sheet	14
Sample Attendance Sheet	15
SECTION IV—Meal Counts	16
Meal Count Sheet	16
Sample Meal Count Sheet	18
Meal Count Summary Sheet	19
SECTION V—Planning Meals for Your Center	20
Meal Pattern Requirements for Children	22
Meal Pattern Requirements for Adults	23
Child or Adult Meal Pattern Menu Example	24
Things to Remember About the CACFP Meal Pattern	25
Serving Infant Meals	26
Meal Pattern Requirements for Infants	28
Sample Parental Decline Form	29
Infant’s Meal Pattern Menu Example	30
Instructions for Special Diet Statement	31
SECTION VI—Maintenance of Cost Records	32
Substantiating Nonprofit Meal Service	32
Allowable Costs	34
Labor Costs	37
Time and Attendance Log	38

Monthly Inventory Sheet	39
Petty Cash Fund	40
SECTION VII—Training Requirements	42
SECTION VIII—Monitoring	43
SECTION IX—Monthly Claims for Reimbursement	44
SECTION X—Proprietary Title XX Centers	46

SECTION I RECORDKEEPING

Child and Adult Care Food Program (CACFP) Recordkeeping Requirements

RECORDS...What records do you really need to keep, and how long do you need to keep them? Recordkeeping is one of the most important aspects of your agreement with the CACFP. Accurate records provide you with the backup documentation to support the CACFP claim for which you are reimbursed on a monthly basis. Poor recordkeeping can often result in disallowable portions of your claims and you may owe money back to the program. In certain circumstances, poor recordkeeping may result in your disqualification from participating in the program.




The CACFP has automated some of your recordkeeping documentation, but you should always print and save a copy of what you submitted for your files. Keep these records according to the timetables given and have these items available for Administrative Reviews or audits performed by the Department of Education (DOE) or representatives of the United States Department of Agriculture (USDA). Note that some records are permanent while others are updated regularly. Items followed by an asterisk (*) are available on our Downloadable Forms page on the CACFP website, or are completed via our on-line system.

If you are participating as an At-Risk Program, Emergency Shelter, or an Adult Day Care Center, recordkeeping requirements differ slightly. Please contact our office for further clarification.

Permanent Records:

When to submit: With initial application and when the information has changed.

How long to keep: Permanently. (Outdated versions of Permanent Records must be kept for three years after the end of the fiscal year to which they pertain.)

-  Free and Reduced-Price Policy Statement
-  Pre-Award Civil Rights Questionnaire*
-  Purchase of Care Agreement

- 🍎 Letter from IRS pertaining to Center's nonprofit status (if non-profit)*
- 🍎 Electronic Transfer of Funds*
- 🍎 Pre-approval Form

Regularly Updated Records:

When to submit: Yearly or when the information has changed or expired.

How long to keep: Originals of Regularly Updated Records must be kept for three years after the end of the fiscal year to which they pertain. The Federal fiscal year for the CACFP begins October 1 and ends September 30. *For example...if the records pertain to October 2006, you must keep those records until September 30, 2010.*

- 🍎 CACFP Agreement* (signed agreements will be valid from one (1) to three (3) years)
- 🍎 Center Application Form*
- 🍎 Meal Service Budget Form*. It is recommended that Independent and Sponsored CACFP Centers conduct at least an annual assessment of financial systems to ensure sufficient controls are in place to safeguard receipt, disbursement, and expense of CACFP funds as intended in *7CFR Section 226.15(e)(12)*.
- 🍎 Information concerning dates, locations, topics, and attendees for training sessions conducted in-house. Participating programs must conduct at least one in-house training session annually. Items of discussion must be related to the CACFP. A blank Training Documentation form to reproduce as needed can be found in the Appendix.
- 🍎 Valid State or Federal license for each site/center.
- 🍎 Income Eligibility Forms* for *ALL* participants – family-size and income information for each individual child or adult claimed in the Free, Reduced-price, or Paid categories. Participants not requiring actual income documentation will still use this form as their enrollment form by filling out the needed sections only.
- 🍎 If the center does not plan to prepare its own meals, a copy of an agreement with a local school or vendor. A blank Meal Agreement to reproduce as needed can be found in the Appendix.

For sponsors with more than one site:

- 🍎 Sponsor Management Plan*. These must be updated yearly and as training occurs.
- 🍎 Information concerning the dates of each center's monitoring visit with problems noted and corrective action taken. A blank Sponsor Monitor Report form to reproduce as needed can be found in the Appendix.

Facility Records:

When to complete: The following items are not submitted to CACFP. However, they should be completed regularly for submitting your claim.

How long to keep: Originals of Facility Records must be kept for three years after the end of the fiscal year to which they pertain. The Federal fiscal year for the CACFP begins October 1 and ends September 30. *For example...if the records pertain to October 2006, you must keep those records until September 30, 2010.*

Store these records with the appropriate monthly claim. After completing the Claim for Reimbursement, staple the worksheet documenting monthly costs (a blank form is found in the Appendix) and all other records listed below which support the figures claimed to the back of the form and file by fiscal year.

Keep Monthly:

- 🍎 Monthly attendance totals. (A sample form is available on page 15, and a blank form to reproduce as needed can be found in the Appendix.)
- 🍎 Meal count totals. (A sample form is available on page 18, and a blank form to reproduce as needed can be found in the Appendix.)
- 🍎 Menus for all meal types served. Specify each of the items served.
- 🍎 Itemized cash register tapes for food purchases, itemized invoices, delivery slips, canceled checks and other itemized receipts to substantiate claimed monthly costs.
- 🍎 Payroll documentation to substantiate food labor costs.
- 🍎 Time and attendance records to document the administrative or program labor of personnel who do not spend their full time on food service. (See sample on page 38, and a blank Time and Attendance Log to reproduce as needed can be found in the Appendix.)

- 🍎 Acknowledgments of all claim changes and printed reimbursement records received from DOE.
- 🍎 For sponsors of more than one site, records of the amounts and dates of disbursements to centers under your sponsorship must be kept with the appropriate monthly claim.

Complete Daily:

- 🍎 Accurate point of service count of participants served at each meal (via the CACFP Meal Count Sheet). (A sample form is available on page 18, and a blank form to reproduce as needed can be found in the Appendix.)
- 🍎 Accurate Daily Attendance records. (A sample form is available on page 15, and a blank form to reproduce as needed can be found in the Appendix.)
- 🍎 Any menu changes or substitutions.

Note: CACFP regulatory items and CACFP policy memorandums and resource materials should be forwarded according to content to the director, accountant, bookkeeper, cook, and/or other staff responsible for CACFP operations.

If your facility does not continue with CACFP at any point, records must be kept for three years following the end of the fiscal year to which they pertain. For example, if leaving the program in September 2006, ALL records must be retained until September 30, 2009.

There are several commercial automated CACFP recordkeeping software available for purchase. These *should be approved* by the State Agency for use by a Sponsor.

SECTION II INCOME ELIGIBILITY

Understanding Terms Used on the Child and Adult Care Food Program Income Eligibility Form

Adult(s)—an individual 18 years or older who is chronically impaired and enrolled in an eligible adult day care setting.

Child—(a) Persons age 12 and under; (b) Persons age 15 and under who are children of migrant workers; (c) Persons age 18 and under who are residents of emergency shelters; and (d) Persons with mental or physical disabilities, as defined by the State, which are enrolled in an institution or a child care facility or residing in an emergency shelter serving a majority of persons 18 years of age and under.

Determining Official—the Center Director or designee who reviews the Income Eligibility Form and categorizes the participant.

Eligibility Classification—the category (i.e., Free, Reduced or Paid) assigned after review of household income information.

For Sponsor Use Only—to be completed by the Sponsor and its representative who reviews the Income Eligibility Form and verifies that the form is complete.

Foster Child—a ward of (in the custody of) the State.

Household—a group of related or non-related individuals who are living as one economic unit in one residence that is not an institution or boarding house.

Participant—any child or adult who participates in the CACFP.

Public Assistance—financial assistance received in the form of Temporary Assistance for Needy Families (TANF) or Food Stamps (FS).

Responsible Adult Household Member—parent, legal guardian or “adult” who is *legally responsible* for the participant.

Total Income—*all* income of all household members received for a specific period (i.e., annually, monthly, bi-monthly, semi-monthly, weekly, bi-weekly, etc.) before taxes (gross).

Note: The Income Eligibility Form must be renewed at least annually for each participant in the CACFP. This form has replaced the Enrollment Form (see tips for completing the form on the following page).

Tips for Completing the Income Eligibility Form

A sample Income Eligibility Form is available on the following page, and a blank form to reproduce as needed can be found in the Appendix. Directions are on the reverse side of the form. Following are frequently asked questions regarding the Income Eligibility Form.

What parts need to be completed for Centers?

The entire form should be filled out by the parent or legal guardian of the participant for those enrolled in centers. If income is used to determine the reimbursement category (part 2c), the parent/guardian MUST enter his/her Social Security Number (SSN).

What if a parent/guardian/participant has no Social Security Number?

If there is no SSN, then document such and enter the appropriate category for the participant.

What if a parent/guardian/participant refuses to provide the Social Security Number?

If a parent refuses to provide the SSN, then document such and the participant goes into the "Paid" category, no matter what the household income indicates.

What information is needed if the participant is a foster child and/or the household receives Food Stamps and/or TANF?

If the participant is a foster child and/or the household receives Food Stamps and/or TANF, the Determining Official MUST validate the information. Food Stamp and/or TANF recipients must provide the case number. For Food Stamps, this is *not* the number on the card. That number is a state number. The Food Stamp case number can be found on mailings that the household has received for their Food Stamp account. No household income is needed if using Food Stamps, TANF or the participant is a foster child.

What parts need to be completed for At-Risk Program and Emergency Shelter participants?

Name and birth date must be completed for Roster documentation.

What do I do if they report zero income?

If there is zero income, a participant can be placed in the Free category for 45 days. After 45 days, the participant must be moved to the Paid category unless a new Income Eligibility form is submitted with household income data.

 **Who completes part four (4)?**

Part four (4) is to be filled out and signed by the Sponsor and Determining Official.

**Child and Adult Care Food Program
Income Eligibility Form**

SAMPLE

PART 1

Participant's Name: Doe Jane Q. DOB: 3/2/2000
Last First Middle Initial

White Black Hispanic/Latino Am. Indian/Alaskan Native Hawaiian/Alaskan Asian/Pacific Islander
(Circle one – needed for statistical reporting)

Participant's Name: _____ DOB: _____
Last First Middle Initial

White Black Hispanic/Latino Am. Indian/Alaskan Native Hawaiian/Alaskan Asian/Pacific Islander
(Circle one – needed for statistical reporting)

Start Date: 2/1/2006 Arrival Time: 7:00 AM/PM Departure Time: 4:30 AM/PM Shift Work: Yes No

Normal days of week Participant(s) is/are in care (circle all that apply): Mon Tues Wed Thurs Fri Sat Sun

Meals eaten at Providers/Center: (Circle all that apply. CACFP provides reimbursement for up to 2 approved meals and one snack per day/participant):
 Breakfast AM Snack Lunch PM Snack Supper Evening Snack

PART 2A – HOUSEHOLDS NOW GETTING FOOD STAMPS OR TANF: Complete this Part and Part 3 – DO NOT complete Part 2B and C.
 Food Stamps Case Number: 999123456 TANF Case Number: _____

PART 2B – Foster Child (A Foster Child is a ward of the State and a copy of the custody order is required for documentation): Complete this Part and Part 3. DO NOT complete Part 2A or C. If this is a foster child, check here [] and write the child's income and how often it is received here:
 \$ _____ / _____

PART 2C – HOUSEHOLD INCOME – If you do not need to complete Part 2A or Part 2B, complete this Part and Part 3.

List Names of All Household Members (Attach Any Additional Members)	CURRENT INCOME (Please indicate by Week/Bi-Wk/2x's Mo/Month/Year)			
	Earnings from Work (Before Deductions) Job 1	Welfare, Child Support, Alimony	Payments from Pensions, Retirement, Social Security	Earnings from Job 2 or any Other Income
1	\$	\$	\$	\$
2	\$	\$	\$	\$
3	\$	\$	\$	\$
4	\$	\$	\$	\$
5	\$	\$	\$	\$

PART 3 – SIGNATURE: An adult household member must sign the form before it can be approved.
PENALTIES FOR MISREPRESENTATION: I certify that all of the above information is true and correct and that the Food Stamps Number or TANF Number is correct and that all income is reported. I understand that this information is being given for the receipt of Federal funds; that institution officials may verify this information on the statement and that deliberate misrepresentation of the information may subject me to prosecution under applicable State and Federal laws.

Barbara Doe Barbara Doe 2/1/2006
 Printed Name of Adult Signature of Adult Date

Home Address: 123 Main Street, Dover, Delaware Zip: 19901

Home Phone: 302-555-1234 Work Phone: 302-555-4321

Social Security Number: _____
 (Your Social Security Number is **NOT** needed if you listed a Food Stamps or TANF Number, or the participant is a foster child [Part 2A or Part 2B of this form], or Headstart eligible. For more information, please see instructions for PART 3 on the back of this form.)

Sponsor Use Only: Food Stamps/TANF household/Head-Start categorically eligible for program benefits:
 (Please check Yes or No) YES NO

Total Family Income: _____ Family Size: _____ (Include all Participants)
Monthly Income Conversion: Weekly x 4.33; Every Two Weeks x 2.15; Twice a Month x 2

Eligible For: FREE REDUCED PAID (NOT Eligible for Free or Reduced or refused income declaration)

Determining Official Signature: Jane Smith Date: 2/15/2006

SECTION III DAILY ATTENDANCE

Daily Attendance Sheet

Participating programs shall keep daily records indicating the number of participants in attendance according to the regulations—7 *CFR Section 226.15(e)(4)*. Attendance records are separate from meal counts and should not be used for purposes of documenting meals served. Attendance must be recorded manually but tallies can be computerized.

- 🍎 List all enrolled participants on the *Attendance Sheet*. (Alphabetized with last name first and grouped by either center or classroom is recommended.)
- 🍎 Check off the actual days each participant attended using the symbols "P" or "X" for present, and "A" for absent.
- 🍎 Tally the number of days of each participant, then the number of days for all participants for the month to determine the total monthly attendance.
- 🍎 A sample completed Daily Attendance Sheet is on the following page. A blank form to reproduce as needed can be found in the Appendix.
- 🍎 Combined Attendance/Meal Count Sheets can be used in place of using separate sheets. While records may be kept on the same sheet, separate counts must still be recorded.

Sample Attendance Sheet

Name of Center: Everyday Child Care Month: January Year: 2006

Participant	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
Barnes Wilma	C	X	X	X	X	X	C	C	X	X	X	X	X	C	C	X	A	A	A	X	C	C	A	A	X	X	X	C	C	X		16
Barnes William	C	X	X	X	X	X	C	C	X	A	X	X	X	C	C	X	A	A	X	X	C	C	X	X	X	X	X	C	C	X		18
Broomall James	C	X	X	X	X	X	C	C	X	A	X	X	X	C	C	X	A	A	X	X	C	C	X	X	X	X	X	C	C	X		18
Brown Anthony	C	X	X	X	X	X	C	C	X	A	X	X	X	C	C	X	X	X	X	X	C	C	X	X	X	X	X	C	C	X		20
Brown Sylvia	C	X	X	X	X	X	C	C	X	X	X	X	X	C	C	X	X	X	X	X	C	C	X	X	X	A	X	C	C	X		20
Curtis Durall	C	X	X	X	X	X	C	C	X	X	X	X	X	C	C	X	X	X	X	X	C	C	X	X	X	A	X	C	C	X		20
Curtis Anthony	C	X	X	X	X	X	C	C	X	X	X	X	X	C	C	X	X	X	X	X	C	C	X	X	X	A	X	C	C	X		20
Durant Melvin	C	X	X	X	X	X	C	C	X	X	X	X	X	C	C	X	X	X	X	X	C	C	X	X	X	X	X	C	C	X		21
Durham Mikeya	C	X	X	X	X	X	C	C	X	X	X	X	X	C	C	X	X	X	X	X	C	C	X	X	X	X	X	C	C	X		21
Free April	C	X	X	X	A	X	C	C	X	X	X	X	X	C	C	X	X	X	X	X	C	C	X	X	X	A	X	C	C	X		19
Free Charles	C	X	X	X	X	X	C	C	X	X	X	X	X	C	C	X	X	X	X	X	C	C	X	X	X	X	X	C	C	X		21
Free Monica	C	X	X	X	X	X	C	C	X	X	X	X	X	C	C	X	X	X	X	X	C	C	X	X	X	A	X	C	C	X		20
Frier Ishmael	C	X	X	X	X	X	C	C	X	X	X	X	X	C	C	X	X	X	X	X	C	C	X	X	X	X	X	C	C	X		21
Frier Carla	C	X	X	X	X	X	C	C	X	X	X	X	X	C	C	X	X	X	X	X	C	C	X	X	X	X	X	C	C	X		21
Harding Charles	C	X	X	X	X	X	C	C	X	X	X	X	X	C	C	X	X	X	X	X	C	C	X	X	X	X	X	C	C	X		21
Harding Mavis	C	X	X	X	X	X	C	C	A	X	X	X	X	C	C	X	X	X	X	X	C	C	X	X	A	X	X	C	C	X		19
Harding Jonah	C	X	X	X	A	X	C	C	X	X	X	X	X	C	C	X	X	X	X	X	C	C	X	X	X	X	X	C	C	X		20
Johnson Fran	C	X	X	X	X	X	C	C	A	X	X	X	X	C	C	X	X	X	X	X	C	C	X	X	A	X	X	C	C	X		19
Johnson Clark	C	X	X	X	A	X	C	C	X	X	X	X	X	C	C	X	X	X	X	X	C	C	X	X	X	X	A	C	C	X		19
Johnson Stephe	C	X	X	X	X	X	C	C	A	X	X	X	X	C	C	X	A	X	X	X	C	C	X	X	A	X	A	C	C	X		17
Jones Pamela	C	X	X	X	X	X	C	C	A	X	A	X	X	C	C	X	A	X	X	X	C	C	X	X	X	X	A	C	C	X		17
Jones Muriel	C	X	X	X	X	X	C	C	X	X	A	X	X	C	C	X	A	X	X	X	C	C	X	X	X	X	X	C	C	X		19
Sample Maurice	C	X	X	X	X	X	C	C	X	X	X	X	X	C	C	X	X	X	X	X	C	C	X	X	A	X	A	C	C	X		19
Sutter Maria	C	X	X	X	X	X	C	C	X	X	X	X	X	C	C	X	X	X	X	X	C	C	X	X	X	X	A	C	C	X		20
Watson Moray	C	X	X	X	X	X	C	C	X	X	X	X	X	C	C	X	X	X	X	X	C	C	X	X	X	X	X	C	C	X		21
Woods Camille	C	X	X	X	X	X	C	C	X	X	X	X	X	C	C	X	X	X	X	X	C	C	X	X	X	X	X	C	C	X		21
Total	C	26	26	26	23	26	C	C	22	23	24	26	26	C	C	26	20	23	25	26	C	C	25	25	22	21	21	C	C	26		508

SECTION IV MEAL COUNTS

Guide for Completing the Child and Adult Care Food Program Meal Count Sheet

Centers must maintain a daily record of meals served by type (breakfast, lunch/supper, snack) to enrolled participants and also to staff performing labor necessary to the food service (according to *7CFR Section 226.17(b)(8)* of the CACFP regulations). Please note that we do not reimburse for these staff meals. However, such meals are allowable food costs.

CACFP Meal Count Sheets are used to record daily, at the ***point of service***, which participant receives which meal. Failure to record meals as prescribed can result in meal disallowance.

It is recommended that a staff person or persons be designated to perform the task of documenting meals via the Meal Count Sheet. This should be documented in your procedure manual. Attention must be paid to accuracy (including mathematics, presence of participants, and their names—alphabetized with last name first preferred), in order to alleviate the incidence of over and/or underclaiming.

Meal Count Sheet Tips:

- 🍎 List full name of all participants enrolled in the CACFP meal service on the Meal Count Sheet, according to eligibility classification (i.e., Free, Reduced or Paid), skipping a line or two between reimbursement category for totals. To protect confidentiality, do not indicate reimbursement category on the Meal Count Sheet. Use separate Meal Count Sheets for each eligibility classification, if desired.
- 🍎 Within each eligibility classification, list participants on the Meal Count sheet alphabetically by classroom and/or age group (i.e., Room 1, Room 2, or Infants, Toddlers, School Age, etc.)
- 🍎 Use a separate Meal Count Sheet for staff performing food service labor and employees eating with participants.

- 🍎 Check off (✓ or X) each meal type (i.e., Breakfast, Lunch, Supper and/or supplements) served to each participant *at the point of service*.
- 🍎 Draw a line (—) in the space if the participant listed did not receive a meal.
- 🍎 Remember that use of attendance records to document meal counts is unacceptable and results in overclaiming. Record meal counts and attendance separately.
- 🍎 Tally meal counts daily *at the point of service* to prevent cumbersome counting at the end of the month.
- 🍎 A sample completed Meal Count Sheet is on the following page. A blank form to reproduce as needed can be found in the Appendix.

Combined Attendance/Meal Count Sheets can be used to record *separate* counts on the *same* sheet in place of using multiple sheets, as noted on page 14.

Meal Count Summary Sheet

The Claim for Reimbursement Meal Count Summary Sheet allows recording of daily meal count totals. When using the form:

1. Record the date of the service day; and
2. Record the number of meals served by reimbursement category (Free, Reduced, or Paid).

Follow this procedure for each meal type served (i.e., Breakfast, Lunch and/or Supper, Supplement).

3. After recording all meal counts for the month, add each column and carry totals to the Monthly Claim for Reimbursement.

Remember:

THIS FORM DOES NOT REPLACE THE MEAL COUNT SHEET.

A blank form to reproduce as needed can be found in the Appendix.

SECTION V

PLANNING MEALS FOR YOUR CENTER

- 🍎 What you serve should vary depending upon the arrival of your participants and how long they will stay.
 - ☞ Participants arriving before 8 a.m. may need breakfast or a morning snack soon after they arrive.
 - ☞ Participants in care 4 to 6 hours should have at least one meal or a meal and one or more snacks.
- 🍎 Schedule your food service at regular intervals to keep participants from becoming over-tired, irritable, and hungry. There must be three (3) hours from the start of one meal or snack served to participants to the start of the next meal or snack served to the same participants.
- 🍎 The CACFP provides reimbursement for up to two meals and one snack or one meal and two snacks per participant per day.
- 🍎 In child care centers, students may be eligible for an “early supper” rather than a snack at the end of the day when they return to your site for child care after attending school.
- 🍎 High sugar and high fat foods should be avoided. Include more fresh fruits, vegetables, and whole grains. Cereals over 6 grams of sugar are not reimbursable.
- 🍎 Centers must offer the minimum portion size of each component to each participant in order to receive reimbursement.
- 🍎 Keep records so that future menus and amounts prepared can be adjusted. Older children may need larger quantities of required foods than stated in the meal pattern.
- 🍎 Remember, if you receive vended meals, all potentially hazardous hot foods must be received and if maintained, at or above 140°F upon delivery to your center. All potentially hazardous cold foods must be received and it maintained, at or below 41°F upon delivery to your center. Temperatures must be taken and recorded daily upon receipt of the meals.

The following pages have examples of meal pattern requirements by participant age and sample menus so you can see how to apply the requirements.

CACFP requires a minimum of two weeks of menus to be available and posted in each center.

CACFP Meal Pattern Requirements for Children

Breakfast			
<i>Select all three components for a reimbursable meal.</i>			
Food Components	Ages 1-2	Ages 3-5	Ages 6-12 ⁽¹⁾
1 Milk (fluid milk)	1/2 cup	3/4 cup	1 cup
1 Fruit/Juice⁽²⁾/Vegetable	1/4 cup	1/2 cup	1/2 cup
1 Grains/Bread⁽³⁾ <i>bread or cornbread or biscuit or roll or muffin or cold dry cereal or hot cooked cereal or pasta or noodles or grains</i>	1/2 slice 1/2 serving 1/4 cup 1/4 cup 1/4 cup	1/2 slice 1/2 serving 1/3 cup 1/4 cup 1/4 cup	1 slice 1 serving 3/4 cup 1/2 cup 1/2 cup

Lunch/Supper			
<i>Select all four components for a reimbursable meal.</i>			
Food Components	Ages 1-2	Ages 3-5	Ages 6-12 ⁽¹⁾
1 Milk (fluid milk)	1/2 cup	3/4 cup	1 cup
2 Fruits/Juice⁽²⁾/Vegetables	1/4 cup	1/2 cup	3/4 cup
1 Grains/Bread⁽³⁾ <i>bread or cornbread or biscuit or roll or muffin or cold dry cereal or hot cooked cereal or pasta or noodles or grains</i>	1/2 slice 1/2 serving 1/4 cup 1/4 cup 1/4 cup	1/2 slice 1/2 serving 1/3 cup 1/4 cup 1/4 cup	1 slice 1 serving 3/4 cup 1/2 cup 1/2 cup
1 Meat/Meat Alternate <i>meat or poultry or fish⁽⁴⁾ or alternate protein product or cheese (no cheese food) or egg or cooked dry beans or peas or peanut or other nut or seed butters or nuts and/or seeds⁽⁵⁾ or yogurt⁽⁶⁾</i>	1 oz. 1 oz. 1 oz. 1/2 egg 1/4 cup 2 tbsp. 1/2 oz. 1/2 cup	1 1/2 oz. 1 1/2 oz. 1 1/2 oz. 3/4 egg 3/8 cup 3 tbsp. 3/4 oz. 3/4 cup	2 oz. 2 oz. 2 oz. 1 egg 1/2 cup 4 tbsp. 1 oz. 1 cup

Snack			
<i>Select two of the four components for a reimbursable snack.</i>			
Food Components	Ages 1-2	Ages 3-5	Ages 6-12 ⁽¹⁾
1 Milk (fluid milk)	1/2 cup	1/2 cup	1 cup
1 Fruit/Juice⁽²⁾/Vegetable	1/2 cup	1/2 cup	3/4 cup
1 Grains/Bread⁽³⁾ <i>bread or cornbread or biscuit or roll or muffin or cold dry cereal or hot cooked cereal or pasta or noodles or grains</i>	1/2 slice 1/2 serving 1/4 cup 1/4 cup 1/4 cup	1/2 slice 1/2 serving 1/3 cup 1/4 cup 1/4 cup	1 slice 1 serving 3/4 cup 1/2 cup 1/2 cup
1 Meat/Meat Alternate <i>meat or poultry or fish⁽⁴⁾ or alternate protein product or cheese (no cheese food) or egg⁽⁶⁾ or cooked dry beans or peas or peanut or other nut or seed butters or nuts and/or seeds or yogurt⁽⁷⁾</i>	1/2 oz. 1/2 oz. 1/2 oz. 1/2 egg 1/8 cup 1 tbsp. 1/2 oz. 2 oz.	1/2 oz. 1/2 oz. 1/2 oz. 1/2 egg 1/8 cup 1 tbsp. 1/2 oz. 2 oz.	1 oz. 1 oz. 1 oz. 1/2 egg 1/4 cup 2 tbsp. 1 oz. 4 oz.

Additional Meal Pattern Guidance:

¹ Children age 12 and older may be served larger portions based on their greater food needs. They may not be served less than the minimum quantities listed in this column.

² Fruit or vegetable juice must be full-strength. Juice cannot be served when milk is the only other snack component.

³ Breads and grains must be made from whole-grain or enriched meal or flour. Cereal must be whole-grain or enriched or fortified, with 6 grams of sugar or less.

⁴ A serving consists of the edible portion of cooked lean meat or poultry or fish.

⁵ Nuts and seeds may meet only one-half of the total meat/meat alternate serving and must be combined with another meat/meat alternate to fulfill the lunch or supper requirement.

⁶ One-half (1/2) egg meets the required minimum amount (one ounce or less) of meat alternate.

⁷ Yogurt may be plain or flavored, unsweetened or sweetened.

CACFP Meal Pattern Requirements for Adults

	Food Components	Food examples	Portion Sizes
Breakfast	1 milk	fluid milk	1 cup
	1 fruit/vegetable	juice, ¹ fruit and/or vegetable	1/2 cup
Select all 3 components	1 grains/bread ²	bread or	2 slices
		cornbread or biscuit or roll or muffin or	2 servings
		cold dry cereal or	1 1/2 cups
		hot cooked cereal or pasta or noodles or grains	1 cup 1 cup
Lunch	1 milk	fluid milk	1 cup
	2 fruit/vegetable	juice, ¹ fruit and/or vegetable	1 cup
Select All Five Components	1 grains/bread ²	bread or	2 slices
		cornbread or biscuit or roll or muffin or	2 servings
		cold dry cereal or	1 1/2 cups
		hot cooked cereal or	1 cup
		pasta or noodles or grains	1 cup
	1 meat/meat alternate ³	meat or poultry or fish or	2 ounces
		alternate protein product or	2 ounces
		cheese or	2 ounces
		egg or	1 egg
		cooked dry beans or peas or	1/2 cup
		peanut or other nut or seed butter or nuts and/or seeds ⁴ or yogurt ⁵	4 Tbsp. 1 ounce 8 ounces
Supper	2 fruit/vegetable	juice, ¹ fruit and/or vegetable	1 cup
Select All Four Components for a Reimbursable Meal	1 grains/bread ²	bread or	2 slices
		cornbread or biscuit or roll or muffin or	2 servings
		cold dry cereal or	1 1/2 cups
		hot cooked cereal or	1 cup
		pasta or noodles or grains	1 cup
	1 meat/meat alternate ³	meat or poultry or fish or	2 ounces
		alternate protein product or	2 ounces
		cheese or	2 ounces
		egg or	1 egg
		cooked dry beans or peas or	1/2 cup
		peanut or other nut or seed butter or nuts and/or seeds ⁴ or yogurt ⁵	4 Tbsp. 1 ounce 8 ounces
Snack	1 milk	fluid milk	1 cup
	1 fruit/vegetable	juice, ¹ fruit and/or vegetable	1/2 cup
Select Two Components	1 grains/bread ²	bread or	1 slice
		cornbread or biscuit or roll or muffin or	1 serving
		cold dry cereal or	3/4 cup
		hot cooked cereal or	1/2 cup
		pasta or noodles or grains	1/2 cup
	1 meat/meat alternate ³	meat or poultry or fish or	1 ounces
		alternate protein product or	1 ounces
		cheese or	1 ounces
		egg or	1/2 egg
		cooked dry beans or peas or	1/4 cup
		peanut or other nut or seed butter or nuts and/or seeds or yogurt ⁵	2 Tbsp. 1 ounce 4 ounces

¹ Fruit or vegetable juice must be full-strength.

² Breads and grains must be made from whole-grain or enriched meal or flour. Cereal must be whole-grain or enriched or fortified.

³ A serving consists of the edible portion of cooked lean meat or poultry or fish.

⁴ Nuts and seeds may meet only one-half of the total meat/meat alternate serving and must be combined with another meat/meat alternate to fulfill the lunch requirement.

⁵ Yogurt may be plain or flavored, unsweetened or sweetened.

Example: Child or Adult Meal Pattern Menu

Week Beginning: January 16, 2006

Meal Pattern	1/16/06	1/17/06	1/18/06	1/19/06	1/20/06
Breakfast: Milk	Milk	Milk	Milk	Milk	Milk
Juice/Fruit/Veg.	Strawberries	Apricots	Banana slices	Orange sections	Apple wedges
Bread/Grain	Bagel, cinn/raisin	French Toast	Raisin bread, toast	Pancake	English Muffin
Other	Cream cheese	Pancake syrup	Margarine	Maple Applesauce Topping	Jam
Lunch: Milk	Milk	Milk	Milk	Milk	Milk
Meat/Meat Alt.	Teriyaki Chicken	Barbecue Beef	Hot Dog	Tuna Patti	Mexican Pizza Gr Beef/veg/cheese
Veg. or Fruit	Fresh Fruit Cup	Tomato slices	Green beans	Oven fries	Carrots/ranch dress
Veg. or Fruit	Stir-fry Veg mixture	Cole slaw	Pineapple cubes	Green-beans	Watermelon
Bread/Grain	Rice	Roll	Roll	Bread	Tortilla
PM Snack: * (select 2 items)					
Milk		Water	Milk		
Meat/Meat Alt.		Peanut-butter			Yogurt
Juice/Fruit/Veg.	Orange Juice	Peaches		Apple juice	Pear
Bread/Grain	Muffin Square	Graham crackers	Pretzels	Animal Crackers	Water

* Items *must be* from two (2) different 'food components' groups. In addition, if Milk is selected - no Fruit/Veg. juice is allowed.

Things to Remember About the CACFP Meal Pattern:

- 🍌 Milk includes fluid milk only—whole, reduced fat, low fat, skim, cultured buttermilk, or flavored milk (chocolate, strawberry) and must be served at *all* meal times to children. Milk must be served at breakfast and lunch to adults, but is not required at supper.
- 🍌 Milk is not reimbursable for service to infants 12 months and younger.
- 🍌 Children under two should not receive reduced fat, low fat, or skim milk.
- 🍌 Bread may be replaced with an equivalent quantity of enriched or whole-grain rice or pasta or other acceptable bread product made of enriched or whole-grain flour or meal.
- 🍌 In Delaware, only cereals with 6 grams of sugar or less are reimbursable.
- 🍌 Potatoes are a vegetable and do not count as bread or bread alternate.
- 🍌 Water should be offered when not using a fluid (milk/juice) with snacks, especially in hot weather.
- 🍌 Serve no more than one ounce of ground and/or finely chopped nuts and/or seeds in any one meal. Children under 5 years of age are at the highest risk for choking.
- 🍌 Note that two different types of fruits and/or vegetables must be served to total the amount required for lunch and supper. For example, serve HALF of the required portion size of one fruit or vegetable and HALF of the required portion size of a *different* fruit or vegetable to total the required portion size. Use a variety of fresh fruits and vegetables when available/in season.
- 🍌 You may serve 4 ounces or ½ cup of yogurt to fulfill the equivalent of 1 ounce of the meat/meat alternate for snack, lunch, and/or supper.
- 🍌 Use only natural cheese. Cheese products and cheese foods are not reimbursable in Delaware.
- 🍌 Include all required components on your menus. Be specific about what is being served and that it counts toward fulfilling the meal pattern.

Serving Infant Meals in the Child and Adult Care Food Program

Effective June 2005, centers were reminded of the obligation to offer infant meals in the CACFP when infants are enrolled. Centers must:

- 🍎 Offer infants a meal that meets the infant meal pattern for the appropriate age. (A sample menu can be found on page 30.)
- 🍎 Offer at least one (1) iron-fortified infant formula that meets the following requirements:
 1. Section 226.2 of CACFP regulations defines infant formula as “any iron-fortified formula, intended for dietary use solely as a food for normal, healthy infants; excluding those formulas specifically formulated for infants with inborn errors of metabolism or digestive or absorptive problems. Infant formula as served, must be in liquid state at recommended dilution.”
 2. Iron-fortified is defined by the Food & Drug Administration (FDA) as a product “which contains 1 milligram or more of iron in a quantity of product that supplies 100 kilocalories when prepared in accordance with label directions for infant consumption.” The number of kilocalories of formula is on the nutritional label of infant formulas.

Iron-fortified Infant Formulas Provided by Center:

Iron-fortified infant formulas do not require medical statements. There are varieties of milk-based and soy-based formulas on the market today that are iron-fortified. Some newer formulas also contain “Lipil.” Iron-fortified formulas are available in concentrate, ready-to-feed, and powder. Powder has the greatest shelf life and is recommended when there might be a longer shelf life needed. If you are unsure if the formula is fortified then check the label or call our office.

Go to <http://www.fns.usda.gov/cnd/Care/Regs-Policy/infantmeals/FormulaList.htm> for a list of iron-fortified formulas that do not require medical statements.

Follow-up Iron-fortified Infant Formulas Provided by Center or Parent/Guardian:

If using a “follow-up” Iron-fortified formula before one year of age a medical statement is required.

Go to <http://www.fns.usda.gov/cnd/Care/Regs-Policy/infantmeals/FormulaList.htm> for a list of iron-fortified follow-up formulas that do not require medical statements only when served to children at the indicated age.

Formula Provided by Parent/Guardian:

A decline form must be on file if the parent or guardian is providing the formula or breastmilk. The decision to decline the infant formula offered by the child care provider rests with the parent or guardian. (A sample decline form is found on page 29, and a blank form to reproduce as needed can be found in the Appendix.)

A child care provider may claim for infant meal service with appropriate documentation on file if the infant meal is breastmilk only or parent provided formula only. The provider cannot claim meals if the parent is providing both the formula/breastmilk and food. At 8 months of age infant food is required to be provided in order for the meal to be claimed.

A medical statement is required if the formula provided by the parent or guardian is not iron-fortified.

CACFP Meal Pattern Requirements for Infants

Age of Infant	Breakfast	Lunch/Supper	Snack
Birth through 3 Months	4-6 fl. oz. of formula ⁽¹⁾ or breastmilk ⁽²⁾⁽³⁾	4-6 fl. oz. of formula ⁽¹⁾ or breastmilk ⁽²⁾⁽³⁾	4-6 fl. oz. of formula ⁽¹⁾ or breastmilk ⁽²⁾⁽³⁾

Age of Infant	Breakfast	Lunch/Supper	Snack
4-7 Months	4-8 fl. oz. of formula ⁽¹⁾ or breastmilk ⁽²⁾⁽³⁾ 0-3 tbsps. of infant cereal ⁽¹⁾⁽⁴⁾	4-8 fl. oz. of formula ⁽¹⁾ or breastmilk ⁽²⁾⁽³⁾ 0-3 tbsps. of infant cereal ⁽¹⁾⁽⁴⁾ ; and 0-3 tbsps. of fruit or vegetable or both ⁽⁴⁾	4-6 fl. oz. of formula ⁽¹⁾ or breastmilk ⁽²⁾⁽³⁾

Age of Infant	Breakfast	Lunch/Supper	Snack
8-11 Months	6-8 fl. oz. of formula ⁽¹⁾ or breastmilk ⁽²⁾⁽³⁾ and 2-4 tbsps. of infant cereal ⁽¹⁾ and 1-4 tbsps. of fruit or vegetable or both	6-8 fl. oz. of formula ⁽¹⁾ or breastmilk ⁽²⁾⁽³⁾ and 2-4 tbsps. of infant cereal ⁽¹⁾ ; and/or 1-4 tbsps. of meat, fish, poultry, egg yolk, cooked dry beans or peas; or ½ oz.–2 oz. cheese; or 1-4 oz. (volume) cottage cheese, and 1-4 tbsps. of fruit and/or vegetable or both	2-4 fl. oz. of formula ⁽¹⁾ or breastmilk ⁽²⁾⁽³⁾ or fruit juice ⁽⁵⁾ and 0 – ½ slice bread ⁽⁴⁾⁽⁶⁾ or 0-2 crackers ⁽⁴⁾⁽⁶⁾

Additional Infant Meal Pattern Guidance:

¹ Infant formula and dry infant cereal must be iron-fortified.

² Breastmilk or formula, or portions of both, may be served; however, it is recommended that breastmilk be served in place of formula from birth through 11 months.

³ For some breast-fed infants who regularly consume less than the minimum amount of breastmilk per feeding, a serving of less than the minimum amount of breastmilk may be offered, with additional breastmilk offered if the infant is still hungry.

⁴ A serving of this component is required when the infant is developmentally ready to accept it.

⁵ Fruit juice must be full-strength.

⁶ A serving of this component must be made from whole-grain or enriched meal or flour.

SAMPLE

**DOCUMENTATION OF PARENTAL DECLINE
OF CENTER PROVIDED FOOD AND/OR INFANT FORMULA**

Center Name: _____ My Center _____ **Fiscal Year:** _____ 2006 _____

Food/Formula Offered: _____ Enfamil/lipil _____

By signing this form you are hereby certifying that the center has offered a meal (food and/or infant formula) for your child. Please indicate one of the choices below:

#1. You are declining the infant formula and will provide the following infant formula or breastmilk for your child(ren).

Similac w/Iron _____

or

#2. You are declining all offerings of formula and food and will provide the following items for your child(ren).

Food is being declined due to:

Ethnic Reason **Religious Reason** **Physical Reason**

Child Name (Please Print)	Parent Name (Please Print)	Age of Child	Indicate Choice #1 or #2	Child's Entry Date	Parent Signature	Child's Exit Date	Initials of Center Official
John Smith	Sue Smith	6 mos.	1	2/28/2006	<i>Sue Smith</i>		

Example: Infant's Meal Pattern Menu

Week Beginning: January 16, 2006

Age of Infant	Meal Components	1-16-06 Monday	1-17-06 Tuesday	1-18-06 Wednesday	1-19-06 Thursday	1-20-06 Friday
Birth through 3 months	Breakfast: Formula or breastmilk	Enfamil/Iron	Enfamil/Iron	Enfamil/Iron	Enfamil/Iron	Enfamil/Iron
	Lunch/Supper: Formula or breastmilk	Enfamil/Iron	Enfamil/Iron	Enfamil/Iron	Enfamil/Iron	Enfamil/Iron
	Snack: Formula or breastmilk	Enfamil/Iron	Enfamil/Iron	Enfamil/Iron	Enfamil/Iron	Enfamil/Iron
4-7 months*	Breakfast: Formula or breastmilk infant cereal	Enfamil/Iron Rice	Enfamil/Iron Rice	Enfamil/Iron Rice	Enfamil/Iron Rice	Enfamil/Iron Rice
	Lunch/Supper: Enfamil/Iron or breastmilk infant cereal; and fruit and/or vegetable	Enfamil/Iron Rice Peaches	Enfamil/Iron Rice Peaches	Enfamil/Iron Rice Peaches	Enfamil/Iron Rice Peaches	Enfamil/Iron Rice Peaches
	Snack: Formula or breastmilk	Enfamil/Iron	Enfamil/Iron	Enfamil/Iron	Enfamil/Iron	Enfamil/Iron
	Breakfast: Formula or breastmilk and infant cereal and fruit and/or vegetable	Enfamil/Iron Barley Peaches	Enfamil/Iron Wheat Pears	Enfamil/Iron Rice Applesauce	Enfamil/Iron Wheat Sweet Potatoes	Enfamil/Iron Barley Green Beans
8-11 months*	Lunch/Supper: Formula or breastmilk & infant cereal; and/or meat, fish, poultry, egg yolk, cooked dry beans or peas; or cheese: or cottage cheese, and fruit and/or vegetable	Enfamil/Iron Barley Lamb Green Beans	Enfamil/Iron Wheat Lamb Banana	Enfamil/Iron Rice Lamb Spinach	Enfamil/Iron Wheat Lamb Apricots	Enfamil/Iron Barley Lamb Carrot
	Snack: Formula or breastmilk or fruit juice* and bread or crackers	Apple Juice Bagel-whole wheat	Enfamil/Iron Saltines	Apple juice ¼ slice bread	Enfamil/Iron Graham cracker (no honey)	Enfamil/Iron Pita bread

New items in an infant's diet should be added slowly for one week at a time and only with the consent of the parent. *Juice is served only in a cup to be creditable.

Instructions for Special Diet Statement for the Child and Adult Care Food Program

Occasionally, due to medical or other dietary reasons, a participant (infant, child, or adult) will need to eliminate a food or substitute a different food item than those that are creditable towards meeting the meal pattern requirements.

To prevent incidence of overclaim for meals served that do not fulfill the meal pattern requirements, the parent, guardian or adult participant should have the *Special Diet Statement* completed by a recognized medical person (i.e., Doctor, Nurse Practitioner or Child Health Associate or Registered Dietitian). Special diet meals may be reimbursed with appropriate documentation.

Blank *Special Diet Statements* for you to reproduce as needed can be found in the Appendix.

Note: Special variations necessary to meet ethnic, religious, or physical needs must be documented with a signed parental note.

SECTION VI MAINTENANCE OF COST RECORDS

Food service provided under the CACFP must operate in a nonprofit manner. Therefore, cost records must be on file to validate nonprofit food service.

7 CFR Section 226.2 defines nonprofit food service as “all food service operations conducted by an institution principally for the benefit of enrolled participants, from which all the Program reimbursement funds are used solely for the operations or improvement of such food service.”

Recordkeeping Requirements:

Centers participating in the CACFP shall maintain the following as supportive documentation for nonprofit meal service:

- 🍎 Monthly record of food and non-food supply costs (i.e., receipts, invoices, canceled checks, and/or petty cash vouchers). An example of a Petty Cash Voucher can be found on page 41. This would also include costs associated with an agreement for vended meals. A sample Meal Agreement can be found in the Appendix.
- 🍎 Monthly record of labor cost, full-time (i.e., cook and/or cook’s assistant, classroom teacher and/or aides), or part-time (administrative labor) charged to the CACFP (i.e., time cards, payroll records, time and attendance logs). An example of a Time and Attendance Log is found on page 38, and a blank form for you to reproduce as needed can be found in the Appendix.
- 🍎 Monthly inventory of food and non-food items. An example of a Monthly Inventory form can be found on page 39.

Substantiating Nonprofit Meal Service:

1. Make a comparison between the amounts of reimbursement claimed each month and the cost of food and non-food supplies.
2. Document that at least 50% of the reimbursement received has been spent for food.
3. Document and maintain record of labor costs.
4. For each Federal fiscal year (October 1 through September 30), provide sufficient documentation of other allowable costs

chargeable to the CACFP to justify and support the reimbursement received each Fiscal year.

Remember:

1. Records must be kept for a period of three (3) years after the Fiscal year to which they pertain.
2. Records must be made available to State and/or Federal representatives of the CACFP for review and/or audit.
3. If an institution fails to document sufficient program costs that support reimbursement received, excess reimbursement must be used for program enhancement.
4. Purchases of large equipment (e.g., stoves, refrigerators, freezers, etc.) need prior approval from the CACFP office before charges are allotted to the CACFP.

Child and Adult Care Food Program Allowable Costs

Please note that this listing of Allowable Costs is not intended to be all-inclusive. However, it will provide guidance when determining allowable costs. Category I should equal 50% of your CACFP reimbursement. Category II and food service labor normally will make up the remaining 50%.

Category I – Food:

This category includes actual foods used in the service of meals to participating children/adults. Programs must spend a minimum of 50% of the reimbursement received on food.

- 🍖 Meat, fish, poultry, eggs.
- 🍞 Bread, crackers, cookies, rice, noodles, cereals.
- 🍏 Fruits, vegetables and juices - fresh, frozen or canned.
- 🥛 Milk and other dairy products such as cream, cheeses, yogurt.
- 🌶️ Condiments and spices.

Category II – Nonfood:

This category includes items necessary in the preparation of foods, service, and maintenance of facilities, in keeping with acceptable practice.

- 🧻 Dishcloths, paper towels, dish towels, dishwashing liquid or powder, sanitizing tablets, powders or solutions, scouring pads, cleansers, bleach, broom, dust pan, bucket, trash cans (with lids), trash/garbage disposal bags, grill cleaner, oven cleaner, kitchen floor wax or cleanser, etc.
- 🍽️ Napkins, glasses, cups, bowls, plates, pitchers, knives, forks, spoons, placemats, bibs or bib-type clothing protectors, high chairs, pails for clean up, etc.

Category III – Equipment:

This includes a variety of items requiring major or minor purchasing.

Major/Large Equipment:

- 🧊 Refrigerators, freezers, stoves, dishwasher, worktables/counter tops, shelving for dry storage, serving equipment, tables, chairs,

high chairs (depending upon the number needed), sinks, large slicer, or large food mixer.

NOTE: Contact the CACFP office when major purchases are required to ensure appropriate procedures are followed.

Minor/Small Equipment:

- ❶ Cutting board, mixing bowls, cleaning brushes, can opener, food processor, biscuit or cookie cutters, cooking forks or spoons, cutting knives, hot gloves or mitts, plastic gloves, graters, hot pads, ladles, measurers (cups, spoons, pitchers), peelers, rolling pin, scales (for food), scoops, scrapers, shakers (for spices), shears, silverware compartments, slicers (for cheese, eggs, meat), spatula, strainer/colander, thermometers (for refrigerator, freezer, and foods), timer, tongs, turner, whip, pots, pans, muffin tins, sheet pans, sauce pans, bread pans, storage containers, double boilers, stock pots, lids/covers, serving bowls, serving platters.

Category IV - Other Allowable Costs:

ONLY THE COSTS RELATED TO CACFP ARE REIMBURSIBLE.

- ❶ Food Service Labor - cooks, cook's helpers.
- ❶ Accounting.
- ❶ Advertising - newspaper, magazines, radio & TV.
- ❶ Audit Services - cost of necessary audits.
- ❶ Communications - telephone, postage.
- ❶ Bonding - of individuals handling CACFP program funds.
- ❶ Commodities - storage and distribution.
- ❶ Central Store Rooms - maintenance and operation.
- ❶ Administrative Labor - payroll records and related documentation required - some limitations.
- ❶ Program Labor - menu planning, meal service, supervision, recordkeeping - on-site.
- ❶ Depreciation - physical deterioration and loss of the value of food service equipment used in the CACFP.
- ❶ Contracted meal service.
- ❶ Mileage.
- ❶ Payroll preparation.

- 🍎 Printing and Reproduction - Meal Count Sheets, menus, claims, etc.
- 🍎 Procurement Service - solicitation of bids, contract administration.
- 🍎 Purchased Services – rental of food service facilities, maintenance, repair, utilities, janitorial service, etc.

Documenting Labor Costs

Center-based facilities do not receive funds for administrative costs. Therefore such charges must occur only after moneys for food, nonfood items, and food service labor have been expended.

Salaries or hourly rates for operating or administrative labor will be considered reasonable when the rates charged are consistent with rates paid for similar work in the locality in which the institution is located.

Full-time Labor cost is considered time spent solely for the purpose of carrying out CACFP related duties and responsibilities. Cooks and other employees, whose duties are directly related to the meal preparation, planning, and service fall in this category. Labor cost for these employees is generally considered full-time and should be accounted for through regular payroll records (i.e., time sheet, time card, etc.).

Administrative Labor includes salaries and benefits of administrative personnel (secretaries, accountants and others) necessary to support program administrative activities allowable. Operating costs include the necessary labor performed to accomplish the following:

- 🍎 Menu planning, purchasing (food and non-food supplies).
- 🍎 Part-time preparing and service of meals to the participants and cleanup.
- 🍎 Supervision of participants during the meal service.
- 🍎 On-site preparation of records required for the program.

Note: Administrative labor is chargeable at a rate of up to three (3) hours per day per person, not to exceed fifteen (15) hours per week per person.

Sponsors of centers charging administrative costs on disbursement to sponsored facilities may only assess a rate of 15%.

Administrative labor is chargeable, in all other cases, to reimbursement earned, only if leftover reimbursement is available.

Administrative labor is part-time labor documented through the Time and Attendance Log. See next page.

Use of the Child and Adult Care Food Program Time and Attendance Logs

The Time and Attendance Log documents part-time labor associated with the operation of the CACFP, recording the duties performed, by whom, and the date and time spent.

Determine CACFP costs by reviewing duties performed and their relevance to the program, then multiply the number of hours spent times (x) the assigned rate of the employee's hourly wage.

A blank form for you to reproduce as needed can be found in the Appendix.

Example:

Date	Employee	Time	Child and Adult Care Food Program Duties Performed
Monday the 18th	Classroom Aide	8:30 - 9:30	Breakfast meal count and daily attendance, table set-up, meal supervision and clean-up.
	Administrative Assistant	9:45 - 11:30	Review of meal counts and attendance for accuracy, meal count summary.
	Classroom Aide	11:45 - 1:00	Lunch set-up, meal count, meal supervision and clean-up.
	Classroom Aide	2:15 - 3:00	Snack set-up, meal count, meal supervision and clean-up.
	Administrative Assistant	3:30 - 5:00	In-house survey of participant records for compliance in preparation for Administrative Review.

Child and Adult Care Food Program Monthly Inventory Sheet

A monthly inventory is recommended in addition to maintaining receipts, invoices, canceled checks, etc., on CACFP related purchases. Count food and non-food items that you have at your facility at the same time each month. This will enable you to keep track of how much of each item is used monthly and what needs to be purchased.

A well maintained inventory record will provide an account of food and non-food items purchased, cost of items, items used and items remaining on-hand (in stock).

In addition, inventory records are essential to successful menu planning and alleviate the need for menu changes. Review your inventory and incorporate items on hand in menus and determine those items you will need to purchase.

Inventory records will be reviewed at the time of Administrative Review and/or monitoring.

Sample Monthly Inventory Sheet

Center Name: _____ Month: _____ Year: _____

FOOD/NON-FOOD ITEMS	Beginning				Ending	
	Units Bought	Cost	Number of Units Used	\$ Value of Units Used	Units On Hand	\$ Value On Hand
<i>Pork Chopettes</i>	2 Cases	\$50.00	1 Case	\$25.00	1 Case	\$25.00
<i>Flounder Fillets</i>	1 Case	9.90	1/2 Case	4.95	1/2 Case	4.95
<i>Fish Sticks</i>	1 Case	9.75	1/4 Case	2.44	3/4 Case	7.32
<i>Potato Sticks</i>	2 Boxes	34.00	1 Box	17.00	1 box	17.00
<i>Peas & Carrots</i>	1 Bag	1.84	1/2 Bag	.92	1/2 Bag	.92
<i>Cut Green Beans</i>	1 Bag	1.84	1/2 Bag	.92	1/2 Bag	.92
<i>Baby Lima Beans</i>	1 Bag	1.71	1/2 Bag	.85	1/2 Bag	.85
<i>Hot Dogs</i>	1 Case	12.90	1/2 Case	6.45	1/2 Case	6.45
<i>French Cut Potatoes</i>	1 Case	8.70	1 Case	8.70	0	0
Total		\$130.64		\$67.23		\$63.41

Petty Cash Fund

Establishing the Petty Cash Fund:

The amount of money kept on hand as Petty Cash varies with the needs of the business. It is recommended that the Petty Cash Fund range from \$25 to \$75. The funds should be large enough to cover petty cash payments for a specific period, such as on a monthly basis.

Drawing a check payable to the person responsible for the Petty Cash Fund starts the fund. The check is then endorsed and cashed. The money is placed in a petty cash box or drawer, which is usually kept apart from the cash receipts and secured by a lock. A separate record is kept of the flow of cash into and out of the fund.

Recording Disbursements:

A cash disbursement is a payment from the Petty Cash Fund. Each disbursement must be covered by some kind of receipt (invoice, store receipt, etc.) as evidence that cash was paid out of the fund. A Petty Cash Voucher is a form that provides evidence of a petty cash disbursement. The petty cashier should number the vouchers in sequence. The person who has the authority to approve the disbursement should sign the voucher. The voucher is then put in the petty cash file as proof that the money is spent. The total of the disbursements plus the cash left in the fund must always equal the original amount of the Petty Cash Fund.

Replenishing the Petty Cash Fund:

In an effort to control and double check the Petty Cash Fund, the petty cashier may use a Petty Cash Register system. The Petty Cash Register is a record of petty cash disbursements. All cash put into and taken out of the fund is recorded in the Petty Cash Register. (See the sample Petty Cash Register on the following page.) It is important to note that Petty Cash Funds can be abused. Thus, it is important that a check and balance be maintained for all cash expenditures.

Sample Petty Cash Register

Center: Everyday Care Pre-School & Learning Center **Fiscal Year:** 2006

Petty Cash Register					
Petty Cash Fund		Date	Explanation	Check/ Voucher Number	Balance
Received	Paid Out				
\$75.00		9/2/06	Establish Petty Cash Fund	Check #101	\$75.00
	\$42.00	9/4/06	Thriftway	2	\$33.00
\$20.00		9/12/06	Replenish Petty Cash	Check #109	\$55.00

Sample Petty Cash Voucher

No. <u>2</u>	Amount <u>\$42.00</u>
Petty Cash Voucher	
Date: <u>9/5/06</u>	
Paid to <u>Thriftway</u>	
For <u>*Hamburger, chicken, **dishwashing detergent, *** soup pots and roasters</u>	
Charge to Food <u>*\$15.00</u> Non-Food <u>**\$5.00</u> Other <u>***\$22.00</u>	
Signature of Designated Official <u>Jane Doe</u>	
(Receipts must be attached to the Petty Cash Voucher to substantiate costs.)	

SECTION VII TRAINING REQUIREMENTS

7 CFR Section 226.16(d)(2) requires that *all* participating programs provide staff training for all child and adult day care facilities in Program duties and responsibilities prior to beginning the Program operations. Additional training sessions are to be provided by the sponsor not less frequently than annually. The documentation for training must be kept for the 3-year period. Sponsors with Management Plans, in addition to maintaining written documentation, must also update their on-line Management Plan.

In-house training regarding the CACFP is essential to quality food service operations. It is necessary to keep staff informed about their duties and responsibilities related to the CACFP and what is expected. Emphasize the importance of good recordkeeping and overall compliance with CACFP regulations.

A list of CACFP related topics is provided on the CACFP Training Documentation Form. Please have staff sign in to these trainings to provide you with the needed documentation upon review.

Remember: Use the CACFP Training Documentation form to record when training was held, the topic(s) discussed, and the persons in attendance, at least once per fiscal year.

A blank form to reproduce as needed can be found in the Appendix.

SECTION VIII MONITORING

Sponsors of more than one facility (site) are required to monitor CACFP meal service operations to ensure compliance according to regulations in *7 CFR Section 226.16(d)(4)*.

Sponsor Monitoring must be conducted to review food service facilities and operation, sanitation, recordkeeping, and overall regulatory compliance as well as the need for corrective action on an average of **not less than three times per year** (with at least two being unannounced) in all CACFP programs.

We strongly recommend that **ALL** centers monitor periodically to determine the level of compliance and need for corrective action.

Monitoring Findings, Comments, Recommendations, and Corrective Action Requirements, must be recorded and shared with each facility. Information gathered should be used to improve or enhance CACFP operations.

Follow-up Visits must be conducted when corrective action is necessary.

A blank form to reproduce as needed can be found in the Appendix.

SECTION IX

MONTHLY CLAIMS FOR REIMBURSEMENT

A Claim for Reimbursement is a compilation of daily attendance, meal counts and enrollment numbers. Review this information thoroughly to ensure accuracy. **Remember to update and “certify” your Center’s on-line roster before each claim is submitted.** The definitions below describe information you must provide and information calculated from the data that you entered into the system.

Claims must be submitted via the CACFP on-line system **by the 10th of each month, close of business, unless otherwise notified, for payment that month.**

Late claims will be processed with the next month cycle.

You have 60 days from the end of the month of the claim to file for reimbursement. **Failure to file within this time frame may result in loss of reimbursement entitlement.** For clarification and assistance with such a matter, contact the CACFP Office.

The following definitions are provided to assist you in completing your monthly claim for reimbursement:

AVERAGE DAILY PARTICIPATION—the total number of meals served divided by the total number of serving days. This is automatically configured by the on-line system from information submitted in other areas of the claim.

CASH-IN-LIEU—additional reimbursement provided for each lunch and/or supper served in centers electing to receive cash instead of commodity foods (cash-in-lieu). This is automatically configured by the on-line system from information submitted in other areas of your claim.

ENROLLMENT FIGURES—the actual number of participants enrolled by eligibility classification (Free, Reduced, Paid) during the month of claim. This data comes from your Center’s roster.

FREE CATEGORY—the participant is eligible for free meals.

MEALS SERVED BY CATEGORY—take the total number of meals served during the month from each category on the Point of Service Meal Count Sheets and record on the monthly claim sheet under the

appropriate category (Free, Reduced, or Paid). The on-line system will complete your totals.

PAID CATEGORY—the participant is not eligible for Free or Reduced priced meals. However, the site must provide these individuals with a meal at no cost. The center will receive the minimum allowable reimbursement for meals served in this category.

REDUCED CATEGORY—means a participant is eligible for Reduced priced meals. However, the site must provide these individuals with a meal at no cost. The center will receive the reduced reimbursement for meals served in this category.

NUMBER OF SERVING DAYS—the actual number of days per month meals were served at your facility(ies). Review the month of claim and determine the number of days your center(s) provided meal service to enrolled participants. Exclude any days the center did not serve meals (i.e., due to closure, holidays, emergency, weekends, etc.)

TOTAL MONTHLY ATTENDANCE—total attendance of all participants in a month. Take these figures from the daily attendance records. Total each participant's days of attendance during that month and then combine all participants' individual totals for a final attendance total.

SECTION X PROPRIETARY TITLE XX CENTERS (FOR PROFIT CENTERS)

Guidance on Proprietary Title XX Center Participation

On a monthly basis, for profit centers must document that at least twenty-five percent (25%) of the participants enrolled, or twenty-five percent (25%) of their license capacity, is receiving Title XX funds in the month claimed. A for profit center may also participate in CACFP if at least 25 percent (25%) of its enrolled participants are eligible for free or reduced price meals or if participants eligible for free or reduced price meals are at least 25 percent (25%) of the center's licensed capacity, whichever qualifies the center.

New Provision for Proprietary (For-Profit) Child Care Centers:

Public Law 106-554, the Consolidated Appropriation Act of 2001, expanded the eligibility criteria affecting for-profit (proprietary) child care centers in the CACFP. Effective December 21, 2000, the CACFP participation of a for-profit child care center is allowable if at least 25 percent of its enrolled participants are eligible for free or reduced price meals or if participants eligible for free or reduced price meals are at least 25 percent of the center's licensed capacity, whichever qualifies the center.

All for-profit centers applying for the CACFP on the basis of Free and Reduced enrollment for the first time must submit a copy of the signed Purchase of Care Agreement and the accompanied listing of those participants receiving Purchase of Care. This agreement should apply to the month in which the application is submitted or the month prior to the month when the application is submitted.

When submitting your monthly claim, the system will first use the data from your Roster (free, reduced and paid) for determining your eligibility to submit your claim. Should your percentage fall beneath the required 25% you will be required to provide documentation of your eligibility under Title XX.

Formula for Computing Title XX Percentages (Manual)

An approved proprietary Title XX center can claim meals only in those months when 25% of the enrolled participants, or 25% of the license capacity, whichever is less, are Title XX beneficiaries or are eligible for Free or Reduced Price meals. At no time can there be a combination of the two in order to meet the 25% criteria. Therefore to manually compute the percentage of Title XX for the month of claim please refer to the formula below.

When Using License Capacity:

License capacity x 25% = Eligible Title XX Beneficiaries

Or

License capacity x 25% equals = Eligible Free or Reduced Beneficiaries

Example: License Capacity of 67 x 25 % = 16.75 or 17

A center with a license capacity of 67 participants must demonstrate that at least 17 participants are beneficiaries of Title XX or are eligible for Free or Reduced Price meals in order to participate and to claim meals in the Child and Adult Care Food Program.

When Using Current Enrollment (system automated):

Enrollment for the Month of Claim x 25% = Eligible Title XX Beneficiaries

Or

Enrollment for the Month of Claim x 25% equals = Eligible Free or Reduced Beneficiaries

Example: Enrollment of 57 x 25% = 14.25 or 14

A center with an enrollment for the month of claim totaling 57 participants must demonstrate that at least 14 participants are beneficiaries of Title XX or are eligible for Free or Reduced Price meals in order to claim meals in the Child and Adult Care Food Program.