

Documenting Expenses for CACFP:

Who, What, When, and How

Child and Adult Care Food Program

Documenting Expenses:

WHO

Documenting Expenses: WHO?

All Childcare Food Program participants are responsible for documenting expenses.

- Food Program participants might include:
 - Owner
 - Director
 - Bookkeeper
 - Teachers and Teachers' Aides
 - Cook
 - Janitor
 - Other
- Documentation of expenses should demonstrate operation of a non-profit food program.

Documenting Expenses:

WHAT

Documenting Expenses: What?

What does operation of a non-profit food service program mean?

- All food program revenue received or accruing to the food service is restricted and used only for allowable costs
- Any revenue in excess of expenses is used only to maintain, expand, or improve food service for participants

Documenting Expenses: What?

What must institutions collect and maintain?

- Copies of invoices, receipts and other necessary records to document:
 - Administrative costs to the program
 - Operational costs to the program
 - Income to the program

Documentation of expenses: What?

WHAT TO DOCUMENT:



CASH
DISBURSEMENTS



PERSONNEL
ACTIVITY



MONTHLY PROFIT
OR LOSS SUMMARY

Documenting Expenses:

WHEN

Documentation of expenses: When?

Should be an ongoing process.

- Cash Disbursements & Personnel Activity Report – daily, or as expenses occur
- Monthly Profit (Or Loss) Summary – monthly.

Annual Financial Report (AFR) – due by December 15.

All CACFP records must be maintained for 3 years, plus the current year.

OF

Documenting Expenses:

HOW

Documentation of expenses: How?

- All participating institutions must:
- Have a system in place to maintain records identifying all food service activities.

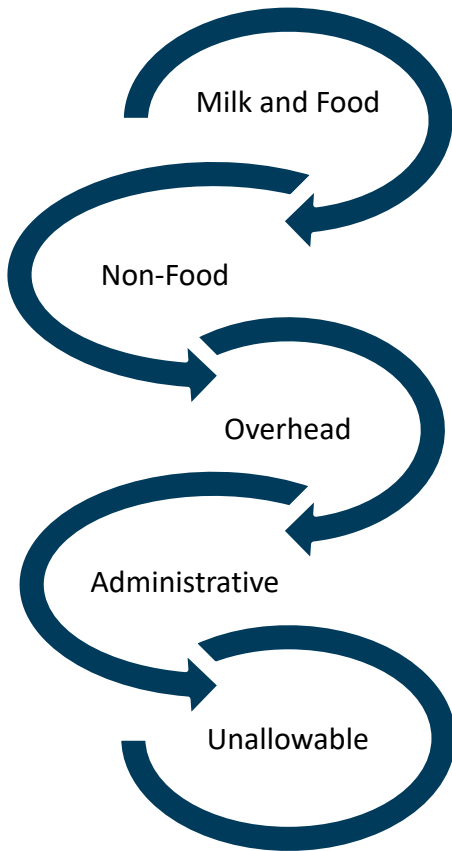


Examples:

- ISBE forms
- Other comprehensive accounting systems

How? Cash Disbursements

The Cash Disbursements form collects the following information:

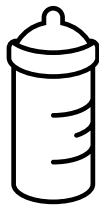
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How? Cash Disbursements



Food Costs

- Food and beverage items that are:
 - Included on your menu
 - Consumed by the children in your care as part of a reimbursable meal or snack

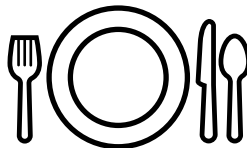
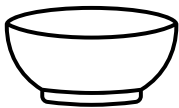


How? Cash Disbursements



Allowable Non-food Costs

- Non-food items **used to support the operation of the food program**, such as:
 - Plates and Cups
 - Napkins
 - Dishwashing detergent

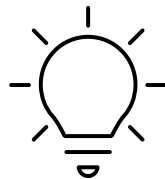
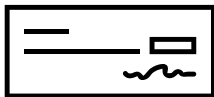


How? Cash Disbursements



Overhead Costs

- Rent, utilities, and trash
 - May be allocated to the food program at a certain percentage



How? Cash Disbursements



Overhead Costs

Length x Width of Room = Square Footage

$$\frac{\text{CACFP Square Feet}}{\text{Total Center Square Feet}} =$$

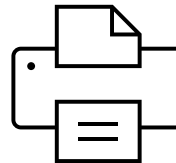
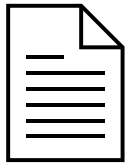
Allowable rate for overhead costs

How? Cash Disbursements



Administrative Supplies

- Administrative items used specifically for the operation of the food program, such as:
 - Copy paper
 - Printer ink



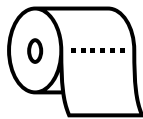
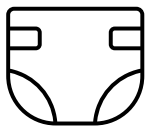
How? Cash Disbursements



Unallowable Costs

- Items that were included on a food program receipt but are not used in the operation of the food program

A best practice is to pay for unallowable purchases separately from CACFP costs.



How? Cash Disbursements

| | |
|--------------------|---------|
| Whole wheat bagels | \$ 7.55 |
| Cream cheese | 4.12 |
| Peanut butter | 6.73 |
| Bananas | 8.60 |
| Chicken | 21.26 |
| Tortilla shells | 8.15 |
| Onions | 3.66 |
| Bell peppers | 5.09 |
| Seasoning mix | 2.52 |
| Mandarin oranges | 5.69 |
| Milk | 2.78 |
| Milk | 2.78 |
| Milk | 2.78 |
| Nursery Water | 8.45 |
| Crackers | 4.97 |
| Cheddar cheese | 9.22 |
| Pineapple juice | 3.76 |
| Apples | 10.04 |
| Bread | 5.28 |

| CASH DISBURSEMENT | | | | | | | | | |
|---------------------------------|-----------------|-------------|------------------------|-------------------------------|--------------|-------------------|-------------------|-------------------------|---------------------------------|
| SITE NAME XYZ Daycare Center | | | | | | | | | MONTH/YEAR (mm/yy) July/20XX |
| DATE (mm/dd/yy) | CHECK NUMBER | AMOUNT PAID | VENDOR | GALLONS OF MILK STATISTICS | FOOD COST | NON-FOOD COSTS | OVERHEAD COSTS | ADMINISTRATIVE COSTS | UNALLOWABLE COSTS |
| 7/1/XX | 535 | \$ 21.00 | Daisy's Dairy | 7 | \$ 21.00 | \$ | \$ | \$ | \$ |
| 7/5/XX | 536 | \$ 1016.18 | Bee Warehouse Foods | 12 | \$ 989.18 | \$ 16.00 | \$ | \$ | \$ 11.00 |
| 7/8/XX | Debit | \$ 225.25 | A-Z Store | | \$ 112.00 | \$ 13.25 | \$ | \$ | \$ 100.00 |
| 7/10/XX | Debit | \$ 43.10 | Aoe Kitchen Supply | | \$ | \$ 43.10 | \$ | \$ | \$ |
| 7/12/XX | 537 | \$ 272.00 | My Paper Company | | \$ | \$ 150.00 | \$ | \$ 35.00 | \$ 87.00 |
| 7/13/XX | 538 | \$ 466.35 | Bee Warehouse Foods | 20 | \$ 466.35 | \$ | \$ | \$ | \$ |
| 7/15/XX | Debit | \$ 119.41 | A-Z Store | 3 | \$ 119.41 | \$ | \$ | \$ | \$ |
| 7/16/XX | 539 | \$ 61.24 | Daisy's Dairy | 18 | \$ 61.24 | \$ | \$ | \$ | \$ |
| 7/18/XX | 540 | \$ 403.20 | Public Utility Company | | \$ | \$ | \$ 32.28 | \$ | \$ 370.94 |
| 7/19/XX | 541 | \$ 2000.00 | Rental Company | | \$ | \$ | \$ 160.00 | \$ | \$ 1840.00 |
| 7/29/XX | Debit | \$ 112.77 | Shop World | 1 | \$ 74.06 | \$ 10.93 | \$ | \$ | \$ 27.78 |
| 7/29/XX | Debit | \$ 206.32 | Shop World | 3 | \$ 123.43 | \$ 33.99 | \$ | \$ | \$ 48.90 |
| | | \$ | | | \$ | \$ | \$ | \$ | \$ |
| | | | | | \$ | \$ | \$ | \$ | \$ |
| | | | | | \$ | \$ | \$ | \$ | \$ |
| | | \$ | | | \$ | \$ | \$ | \$ | \$ |
| | | \$ | | | \$ | \$ | \$ | \$ | \$ |
| | | \$ | | | \$ | \$ | \$ | \$ | \$ |
| | | \$ | | | \$ | \$ | \$ | \$ | \$ |
| | | \$ | | | \$ | \$ | \$ | \$ | \$ |
| | | \$ | | | \$ | \$ | \$ | \$ | \$ |
| | | | TOTALS | 64 | \$ 1,966.67 | \$ 267.27 | \$ 192.26 | \$ 35.00 | \$ 2,485.62 |

How? Cash Disbursements

Completed Cash Disbursements form:

| CASH DISBURSEMENT | | | | | | | | | |
|---------------------------------|-----------------|-------------|------------------------|-------------------------------|--------------|-------------------|-------------------|-------------------------|-----------------------------------|
| SITE NAME XYZ Daycare Center | | | | | | | | | MONTH/YEAR (mm/yyyy) July/20XX |
| DATE (mm/dd/yyyy) | CHECK NUMBER | AMOUNT PAID | VENDOR | GALLONS OF MILK STATISTICS | FOOD COST | NON-FOOD COSTS | OVERHEAD COSTS | ADMINISTRATIVE COSTS | UNALLOWABLE COSTS |
| 7/1/XX | 535 | \$ 21.00 | Daisy's Dairy | 7 | \$ 21.00 | | \$ | \$ | \$ |
| 7/5/XX | 536 | \$ 1016.18 | Bee Warehouse Foods | 12 | \$ 989.18 | \$ 16.00 | \$ | \$ | \$ 11.00 |
| 7/8/XX | Debit | \$ 225.25 | A-Z Store | | \$ 112.00 | \$ 13.25 | \$ | \$ | \$ 100.00 |
| 7/10/XX | Debit | \$ 43.10 | Ace Kitchen Supply | | \$ | \$ 43.10 | \$ | \$ | \$ |
| 7/12/XX | 537 | \$ 272.00 | My Paper Company | | \$ | \$ 150.00 | \$ | \$ 35.00 | \$ 87.00 |
| 7/13/XX | 538 | \$ 466.35 | Bee Warehouse Foods | 20 | \$ 466.35 | | \$ | \$ | \$ |
| 7/15/XX | Debit | \$ 119.41 | A-Z Store | 3 | \$ 119.41 | | \$ | \$ | \$ |
| 7/16/XX | 539 | \$ 61.24 | Daisy's Dairy | 18 | \$ 61.24 | | \$ | \$ | \$ |
| 7/18/XX | 540 | \$ 403.20 | Public Utility Company | | \$ | \$ | \$ 32.26 | \$ | \$ 370.94 |
| 7/19/XX | 541 | \$ 2000.00 | Rental Company | | \$ | \$ | \$ 160.00 | \$ | \$ 1840.00 |
| 7/29/XX | Debit | \$ 112.77 | Shop World | 1 | \$ 74.06 | \$ 10.93 | \$ | \$ | \$ 27.78 |
| 7/29/XX | Debit | \$ 206.32 | Shop World | 3 | \$ 123.43 | \$ 33.99 | \$ | \$ | \$ 48.90 |
| | | \$ | | | \$ | \$ | \$ | \$ | \$ |
| | | \$ | | | \$ | \$ | \$ | \$ | \$ |
| | | \$ | | | \$ | \$ | \$ | \$ | \$ |
| | | \$ | | | \$ | \$ | \$ | \$ | \$ |
| | | \$ | | | \$ | \$ | \$ | \$ | \$ |
| | | \$ | | | \$ | \$ | \$ | \$ | \$ |
| | | \$ | | | \$ | \$ | \$ | \$ | \$ |
| | | \$ | | | \$ | \$ | \$ | \$ | \$ |
| | | | TOTALS ➡ | 64 | \$ 1,966.67 | \$ 267.27 | \$ 192.26 | \$ 35.00 | \$ 2,465.62 |

- At the end of the month, all receipts and invoices must be recorded.
- Add up the totals for each expense category.
- These totals will be used to complete the Monthly Profit (or Loss) Summary form.

How? Cash Disbursements

Cash Disbursements Summary:

- Maintain:
 - Copies of invoices
 - Receipts
 - Other similar records
- Must be actual costs.
- Not used to record labor.

How? Personnel Activity Report

**CHILD AND ADULT CARE FOOD PROGRAM (CACFP)
PERSONNEL ACTIVITY REPORT**

Employee Name: Director Andrea Month/Year: July/20XX

INSTRUCTIONS: This form is for employees who spend part of their day working on the Food Program. Each month, indicate the number of hours per day spent on administrative and operational activities related to the CACFP. Examples of CACFP administrative activities include, but are not limited to: monitoring, record keeping, compiling data and compiling the claim for reimbursement and attending training related to nutrition and food safety. Examples of CACFP operational activities include, but are not limited to: menu planning, grocery shopping, cooking and serving meals and clean up after meals. This form will be used in documenting a nonprofit food service operation.

| Date | Hours Worked on CACFP | | Non-CACFP Hours Worked | Total Hours Worked | Date | Hours Worked on CACFP | | Non-CACFP Hours Worked | Total Hours Worked |
|------|-----------------------|-------------|------------------------|--------------------|-------|-----------------------|-------------|------------------------|--------------------|
| | Administrative | Operational | | | | Administrative | Operational | | |
| 1 | 2 | | 6 | 8 | 17 | | | 8 | 8 |
| 2 | | | 8 | 8 | 18 | | | 8 | 8 |
| 3 | 1 | | 7 | 8 | 19 | | | | 0 |
| 4 | | | 8 | 8 | 20 | | | | 0 |
| 5 | | | | 0 | 21 | 1 | | 7 | 8 |
| 6 | | | | 0 | 22 | 1 | | 7 | 8 |
| 7 | | | 8 | 8 | 23 | 1 | | 7 | 8 |
| 8 | | | 8 | 8 | 24 | | | 8 | 8 |
| 9 | 1 | | 7 | 8 | 25 | | | 8 | 8 |
| 10 | 2 | | 6 | 8 | 26 | | | | 0 |
| 11 | | | 8 | 8 | 27 | | | | 0 |
| 12 | | | | 0 | 28 | | | 8 | 8 |
| 13 | | | | 0 | 29 | | | | 0 |
| 14 | | | 8 | 8 | 30 | | | 8 | 8 |
| 15 | 1 | | 7 | 8 | 31 | 2 | | 6 | 8 |
| 16 | | | 8 | 8 | Total | 12.00 | 0.00 | 164.00 | 176.00 |

I certify that this is an accurate record of the number of hours worked on the Child and Adult Care Food Program.

Director Andrea Date July 31, 20XX

Employee's Signature Date

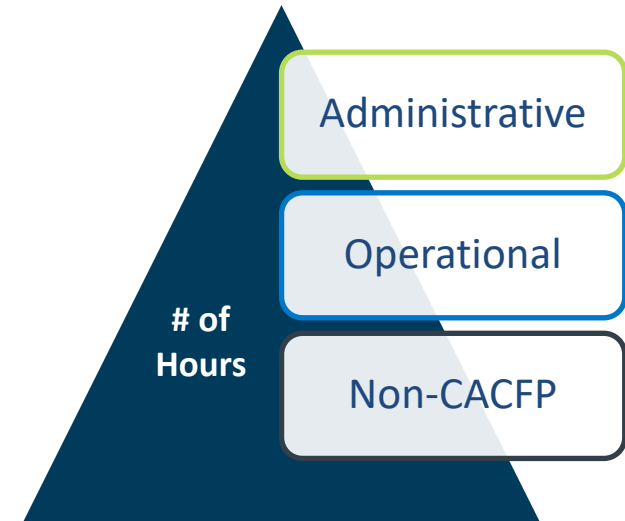
TO BE COMPLETED BY CENTER DIRECTOR/AUTHORIZED REPRESENTATIVE

A. (HOURLY PAID STAFF)
 Total administrative hours worked on CACFP 12.00 x \$ _____ (hourly wage) = \$ 0.00 (Total Admin. CACFP salary)
 Total operational hours worked on CACFP 0.00 x \$ _____ (hourly wage) = \$ 0.00 (Total Oper. CACFP salary)

B. (SALARIED STAFF)
 Total administrative hours worked on CACFP 12.00 ÷ Total hours worked 176.00 = 0.07
 Total Salary for month \$ 3,800.00 x 0.07 = \$ 259.09 (Total Administrative CACFP salary)
 Total operational hours worked on CACFP 0.00 ÷ Total hours worked 176.00 = 0.00
 Total Salary for month \$ 3,800.00 x 0.00 = \$ 0.00 (Total Operational CACFP salary)

I certify that payroll records are on file that verify the total wages as listed above.

Signature of Center Director/Authorized Representative Owner Maria Date 8-1-XX



How? Personnel Activity Report

Examples of CACFP labor:

Administrative

- Monitoring
- Recordkeeping
- Compiling data
- Completing monthly claims
- Training

Operational

- Menu planning
- Grocery shopping
- Cooking
- Serving meals
- Clean up after meals

How? Personnel Activity Report

CHILD AND ADULT CARE FOOD PROGRAM (CACFP)
PERSONNEL ACTIVITY REPORT

Employee Name: Shirley Adams Month/Year: JAN20XX

INSTRUCTIONS: This form is for employees who spend part of their day working on the Food Program. Each month, indicate the number of hours per day spent on administrative and operational activities related to the CACFP. Functions of CACFP administrative activities include, but are not limited to: food inventory, report keeping, supplying data and compiling the data for non-CACFP and identifying training needs for children and staff. Functions of CACFP operational activities include, but are not limited to: meal planning, grocery shopping, cooking and serving meals and clean up after meals. This form will be used in documenting a caregiver's food service activities.

| Date | Hours Worked on CACFP | | Non-CACFP Hours Worked | Total Hours Worked |
|-------|-----------------------|-------------|------------------------|--------------------|
| | Administrative | Operational | | |
| 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 | 12 | 0 | 164 | 176 |

I certify that this is an accurate record of the number of hours worked on the Child and Adult Care Food Program.

Shirley Adams July 21, 20XX

TO BE COMPLETED BY CENTER DIRECTOR/AUTHORIZED REPRESENTATIVE

A. JOBS/ALLY FUND STAFFS
Total administrative hours worked on CACFP: 12.00 * \$8.00 (Hourly wage) = \$96.00 (Total Admin. CACFP salary)
Total operational hours worked on CACFP: 0.00 * \$8.00 (Hourly wage) = \$0.00 (Total Oper. CACFP salary)

B. JOBS/ALLY STAFFS
Total hours worked on CACFP: 12.00 * Total hours worked: 176.00 * \$8.00 (Hourly wage) = \$1,408.00 (Total Salary for month \$1,408.00 * \$8.00 (Hourly wage) = \$11,264.00 (Total Administrative CACFP salary)
Total operational hours worked on CACFP: 0.00 * Total hours worked: 176.00 * \$8.00 (Hourly wage) = \$0.00 (Total Operational CACFP salary)
Total Salary for month \$1,408.00 * \$8.00 (Hourly wage) = \$11,264.00 (Total Operational CACFP salary)

I certify that payroll records are in the form only for the wages in this report.

Signature of Center Director/Authorized Representative: Shirley Adams Date: 7/21/XX

BBC 07/04/2015

| Date | Hours Worked on CACFP | | Non-CACFP Hours Worked | Total Hours Worked |
|------|-----------------------|-------------|------------------------|--------------------|
| | Administrative | Operational | | |
| 1 | 2 | | 6 | 8 |
| 2 | | | 8 | 8 |
| 3 | 1 | | 7 | 8 |
| 4 | | | 8 | 8 |
| 5 | | | | |
| 6 | | | | |
| 7 | | | 8 | 8 |
| 8 | | | 8 | 8 |
| 9 | 1 | | 7 | 8 |
| 10 | 2 | | 6 | 8 |
| 11 | | | 8 | 8 |
| 12 | | | | |
| 13 | | | | |
| 14 | | | 8 | 8 |
| 15 | 1 | | 7 | 8 |
| 16 | | | 8 | 8 |

Operational = 0

Administrative
= 12

Non-CACFP = 164

Example: End of Month Calculations:

TO BE COMPLETED BY CENTER DIRECTOR/AUTHORIZED REPRESENTATIVE

A. (HOURLY PAID STAFF)
Total administrative hours worked on CACFP 12.00 x \$ (hourly wage) = \$ 0.00 (Total Admin. CACFP salary)
Total operational hours worked on CACFP 0.00 x \$ (hourly wage) = \$ 0.00 (Total Oper. CACFP salary)

B. (SALARIED STAFF)
Total administrative hours worked on CACFP 12.00 ÷ Total hours worked 176.00 = 0.07
Total Salary for month \$ 3,800.00 x 0.07 = \$ 259.09 (Total Administrative CACFP salary)
Total operational hours worked on CACFP 0.00 ÷ Total hours worked 176.00 = 0.00
Total Salary for month \$ 3,800.00 x 0.00 = \$ 0.00 (Total Operational CACFP salary)

Payroll records are on file that verify the total wages as listed above.

Signature of Center Director/Authorized Representative Owner Maria Date 8-1-XX

Administrative
= 12

Non-CACFP = 164

- Total amounts from all employee PARs.
- Record those totals on the **Monthly Profit (or Loss) Summary**



How? Personnel Activity Report

PAR Summary:

- Labor is a unique program cost
- Specific federal regulations govern the tracking
- Must be done in addition to payroll reports.
- CACFP Labor should be recorded as Administrative or Operational
- The documentation of labor must be actual time

How? Profit (or Loss) Summary

The Monthly Profit (or Loss) Summary is used to:

- Summarize reimbursement and expenditures
- Document the operation of a non-profit food service program

| Child and Adult Care Food Program MONTHLY PROFIT (OR LOSS) SUMMARY | |
|--|--|
| INSTRUCTIONS: | |
| 1. Annually ALL Child and Adult Care Food Program (CACFP) sponsors must document they operate their food service program at a non-profit status. | |
| A. This means the amount of meal reimbursement must be compared to the expenses for providing food service and if reimbursement exceeds CACFP expenses, those excess funds must be retained in the non-profit food service account and used only for the support of CACFP. CACFP sponsors may only retain three months of excess CACFP funds. These funds must be used solely for the CACFP food service. See RNS Instruction 796-2 Revision 3 for CACFP allowable expenditures. | |
| B. This form is intended as a guideline for documenting non-profit food service status on a monthly basis with a cumulative year to date (YTD) total. You may choose to use this form or a similar form created by your organization. | |
| C. Documentation of non-profit food service status is to be maintained with CACFP files and will be examined when a CACFP review is completed. | |
| 2. Complete Section I with data for month. | |
| 3. Complete Section II with data from the Claim for Reimbursement to project reimbursement. | |
| A. Print the Claim Analysis for the Sponsor Claim from Child Nutrition—ACES | |
| B. Enter Voucher amounts below for Meals and Commodities | |
| 4. Complete Section III with allowable expenses for providing food service for the month. Calculate 15% cap on Administrative Costs. | |
| 5. Complete Section IV and determine your monthly Profit or Loss Status. | |
| 6. Complete Section V to determine cumulative annual Profit or Loss data. Refer to 1-A above if you determine you have a profit. | |
| Section I: DATA | Section IV: MONTHS PROFIT/LOSS STATUS |
| Month/Year _____ Institution's Name _____ | GRAND TOTAL ALL REIMBURSEMENT → \$ _____ (From Section II-C) |
| Section II: REIMBURSEMENT | ANY OTHER FOOD SERVICE REVENUE RECEIVED → + \$ _____ |
| A. Meal Reimbursement For Month \$ _____ | TOTAL FOOD SERVICE REVENUE → = \$ _____ |
| B. Cash In Lieu Of Commodities For Month \$ _____ | TOTAL EXPENSES (From Section III) → - \$ _____ |
| C. GRAND TOTAL ALL REIMBURSEMENT (Total of Section A and B) Section II - C → \$ _____ | MONTHLY [Check (✓) one] |
| Section III: EXPENSE SUMMARY FOR MONTH | <input type="checkbox"/> Profit (+) = \$ _____ |
| Administrative Cost | <input type="checkbox"/> Loss (-) = \$ _____ |
| Administrative Labor \$ _____ | Section V: ANNUAL PROFIT/LOSS STATUS |
| Monitoring/Training \$ _____ | CURRENT MONTH (From Section IV) |
| Administrative Supplies \$ _____ | [Check (✓) one] |
| Administrative Other \$ _____ | <input type="checkbox"/> Profit (+) |
| Total Administrative Costs \$ _____ | <input type="checkbox"/> Loss (-) → \$ _____ |
| Food Service Labor \$ _____ | PREVIOUS MONTHS YEAR TO DATE TOTAL (From Section V Previous Month) |
| Purchased Vended Meals \$ _____ | [Check (✓) one] |
| Food Cost \$ _____ | <input type="checkbox"/> Profit (+) |
| Allowable Nonfood Costs \$ _____ | <input type="checkbox"/> Loss (-) → + \$ _____ |
| Overhead Costs \$ _____ | YEAR TO DATE TOTAL [Check (✓) one] |
| Other Costs (specify) \$ _____ | <input type="checkbox"/> Profit (+) |
| TOTAL EXPENSES → \$ _____ | <input type="checkbox"/> Loss (-) → = \$ _____ |
| 15% CAP ON ADMINISTRATIVE COSTS | |
| Regulations allow sponsors to spend up to 15% of their annual reimbursement on Administrative Costs. | |
| Enter Total Meal Reimbursement (From Section II-A) | |
| \$ _____ × .15 (15%) = → \$ _____ | |
| Compare this amount to the Total Administrative Costs above. (From Section III) | |
| <input type="checkbox"/> Administrative Costs are less than 15% cap—No Action Needed. | |
| <input type="checkbox"/> Administrative Costs exceed 15% cap—Monitor monthly to ensure no more than 15% of reimbursement is spent on Administrative Costs annually. | |

Meal Reimbursement

Cash in Lieu of Commodities

Administrative Expenses

Operational Expenses

Monthly and Annual Profit or Loss Status

How? Profit (or Loss) Summary

Sections I and II:

Section II: Reimbursement amounts come from each institution's Claim Analysis for the month.

Child and Adult Care Food Program
MONTHLY PROFIT (OR LOSS) SUMMARY

INSTRUCTIONS:

- Annually ALL Child and Adult Care Food Program (CACFP) sponsors must document they operate their food service program at a non-profit status.
 - This means the amount of meal reimbursement must be compared to the expenses for providing food service and if reimbursement exceeds CACFP expenses, those excess funds must be reported on the non-profit food service account and used for the CACFP. CACFP sponsors may only receive their portion of excess CACFP funds. Excess funds must be used solely for the CACFP food service. See FNS Instruction 756-2, Revision 3 for CACFP allowable expenditures.
- This form is intended as a guideline for documenting non-profit food service status on a monthly basis with a cumulative year to date (YTD) total. You may choose to use this form or a similar form created by your organization.
- Documentation of non-profit food service status is to be maintained with CACFP files and will be examined when a CACFP review is completed.

- Complete Section I with data for month.
- Complete Section II with data from the Claim for Reimbursement to project reimbursement.
 - Enter the Claim Analysis for the Sponsor/Claim from Child Nutrition—ACES.
 - Enter voucher amounts below for Meals and Commodities.
- Complete Section III with allowable expenses for providing food service for the month. Calculate 15% cap on Administrative Costs.
- Complete Section IV and determine your monthly Profit or Loss Status.
- Complete Section V to determine cumulative annual Profit or Loss Status. Refer to 1-4 above if you determine you have a profit.

Section I: DATA

Month/Year: _____ Institution's Name: _____

Section II: REIMBURSEMENT

A. Meal Reimbursement For Month \$ _____

B. Cash In Lieu Of Commodities For Month \$ _____

C. GRAND TOTAL ALL REIMBURSEMENT (Total of Section A and B) Section II - C → \$ _____

Section III: EXPENSE SUMMARY FOR MONTH

Administrative Cost \$ _____

Meals/Supplies \$ _____

Meals/Supplies \$ _____

Meals/Supplies \$ _____

Meals/Supplies \$ _____

Total Administrative Costs \$ _____

Food Service Labor \$ _____

Purchased Vended Meals \$ _____

Food Cost \$ _____

Allowable Nonfood Costs \$ _____

Overhead Costs \$ _____

Other Costs (specify) \$ _____

TOTAL EXPENSES → \$ _____

15% CAP ON ADMINISTRATIVE COSTS

Regulations allow sponsors to spend up to 15% of their annual reimbursement on Administrative Costs.

Enter Total Meal Reimbursement (From Section II-A) \$ _____

Enter Total Administrative Costs \$ _____

Calculate 15% cap on Administrative Costs above.

From Section II: _____ X .15 (15%) = → \$ _____

Complete this amount to the Total Administrative Costs above.

From Section II: _____

☐ Administrative Costs are less than 15% cap—No Action Needed.

☐ Administrative Costs exceeded 15% cap—Monthly monthly to ensure no more than 15% of reimbursement is spent on Administrative Costs annually.

DEPT 500

Section I: DATA

Month/Year

Institution's Name

Section II: REIMBURSEMENT

A. Meal Reimbursement For Month

\$

B. Cash In Lieu Of Commodities For Month

\$

C. GRAND TOTAL ALL REIMBURSEMENT

(Total of Section A and B) Section II - C → \$

How? Profit (or Loss) Summary

Section III: Expense amounts come from:

- Personnel Activity Reports
- Cash Disbursements

Section III: EXPENSE SUMMARY FOR MONTH

Administrative Cost

Administrative Labor \$ _____
Monitoring/Training \$ _____
Administrative Supplies \$ _____
Administrative Other \$ _____
Total Administrative Costs \$ _____

Food Service Labor \$ _____

Purchased Vended Meals \$ _____

Food Cost \$ _____

Allowable Nonfood Costs \$ _____

Overhead Costs \$ _____

Other Costs (specify) \$ _____

TOTAL EXPENSES → \$ _____

15% CAP ON ADMINISTRATIVE COSTS
Regulations allow sponsors to spend up to 15% of their annual reimbursement on Administrative Costs.
Enter Total Meal Reimbursement (From Section II-A)
\$ _____ × .15 (15%) = → \$ _____
Compare this amount to the Total Administrative Costs above.
(From Section III)

☐ Administrative Costs are less than 15% cap—No Action Needed.

☐ Administrative Costs exceed 15% cap—Monitor monthly to ensure no more than 15% of reimbursement is spent on Administrative Costs annually.

Child and Adult Care Food Program
MONTHLY PROFIT (OR LOSS) SUMMARY

INSTRUCTIONS:
1. Annually ALL Child and Adult Care Food Program (CACFP) sponsors must document they operate their food service program at a non-profit status.
A. This means the amount of meal reimbursement must be compared to the expenses for providing food service and if reimbursement exceeds CACFP expenses, those excess funds must be retained in the non-profit food service account and used only for the purpose of CACFP. CACFP sponsors may only retain three months of excess CACFP funds. These funds must be used only for the CACFP food service. See FIG instruction 7(b) for more information on CACFP allowable expenses.
B. This form is intended as a guideline for documenting non-profit food service status on a monthly basis with a cumulative year to date (YTD) total. You may choose to use this form as a service form created by your organization.
C. Documentation of non-profit food service status is to be maintained with CACFP files and will be examined when a CACFP review is completed.

2. Complete Section I with data for month.
3. Complete Section II with data from the Claim for Reimbursement to project reimbursement.
A. Print the Claim Analysis for the Sponsor Claim from Child Nutrition—ACES
B. Enter voucher amounts below for Meals and Commodities.
4. Complete Section III with allowable expenses for providing food service for the month. Calculate 15% cap on Administrative Costs.
5. Complete Section IV and determine your monthly Profit or Loss Status.
6. Complete Section V to determine cumulative annual Profit or Loss status. Refer to 1-4 above if you determine you have a profit.

Section I: DATA
Month/Year _____ Institution Name _____

Section II: REIMBURSEMENT
A. Meal Reimbursement For Month \$ _____
B. Cash in Lieu Of Commodities For Month \$ _____
C. GRAND TOTAL ALL REIMBURSEMENT (Add A+B) \$ _____

Section III: EXPENSE SUMMARY FOR MONTH
Administrative Cost \$ _____
Food Service Labor \$ _____
Purchased Vended Meals \$ _____
Food Cost \$ _____
Allowable Nonfood Costs \$ _____
Overhead Costs \$ _____
Other Costs (specify) \$ _____
TOTAL EXPENSES \$ _____

Section IV: MONTHLY PROFIT/LOSS STATUS
GRAND TOTAL ALL REIMBURSEMENT (From Section II-C) → \$ _____
ANY OTHER FOOD SERVICE REVENUE RECEIVED → + \$ _____
TOTAL FOOD SERVICE REVENUE → + \$ _____
TOTAL EXPENSES (From Section III) → - \$ _____
MONTHLY (Check w/ end) ☐ Profit (+) = \$ _____ ☐ Loss (-) = \$ _____

Section V: ANNUAL PROFIT/LOSS STATUS
CUMULATIVE MONTHS (From Section IV) ☐ Profit (+) ☐ Loss (-)
MONTHLY YEAR TO DATE TOTAL (From Section IV Previous Months) ☐ Profit (+) ☐ Loss (-)
YEAR TO DATE TOTAL (From Section V) ☐ Profit (+) ☐ Loss (-)

15% CAP ON ADMINISTRATIVE COSTS
Regulations allow sponsors to spend up to 15% of their annual reimbursement on Administrative Costs.
Enter Total Meal Reimbursement (From Section II-A)
\$ _____ × .15 (15%) = → \$ _____
Compare this amount to the Total Administrative Costs above.
(From Section III)
☐ Administrative Costs are less than 15% cap—No Action Needed.
☐ Administrative Costs exceed 15% cap—Monitor monthly to ensure no more than 15% of reimbursement is spent on Administrative Costs annually.

How? Profit (or Loss) Summary

Calculation of 15% Cap on Administrative Costs:

- Administrative Costs that exceed 15% of CACFP reimbursement should be covered with non-CACFP funds.

Child and Adult Care Food Program
MONTHLY PROFIT (OR LOSS) SUMMARY

INSTRUCTIONS:

- Annually ALL Child and Adult Care Food Program (CACFP) sponsors must document their operation of their food service program at a non-profit status.
 - This means the amount of meal reimbursement must be compared to the expenses for providing food service and if reimbursement exceeds CACFP expenses, those excess funds must be retained in the non-profit food service account and used only for the support of CACFP. CACFP sponsors may only retain three months of excess CACFP funds. These funds must be used solely for the CACFP food service. See FPD Instruction 795.2 Section 3 for CACFP allowable expenditures.
- This form is intended as a guideline for documenting non-profit food service status on a monthly basis with a cumulative year to year. You may choose to use the form or a similar form created by your organization.
- Documentation of non-profit food service status is to be maintained with CACFP files and will be examined when a CACFP review is conducted.

- Complete Section I with data for month.
- Complete Section II with data from the Claim for Reimbursement to project reimbursement.
 - A. Print the Claim Analysis for the Sponsor Claim from Child Nutrition-ACE.
 - B. Enter Voucher amounts below for Meals and Commodities.
- Complete Section III with allowable expenses for providing food service for the month. Calculate 15% cap on Administrative Costs.
- Complete Section IV and determine your monthly Profit or Loss Status.
- Complete Section V to determine cumulative annual Profit or Loss data. Refer to 1-A above if you determine you have a non-profit status.

| Section I: DATA | Section IV: MONTH'S PROFIT/LOSS STATUS |
|--|--|
| Month/Year: _____ Institution Name: _____ | GRAND TOTAL ALL REIMBURSEMENT (From Section I-A) → \$ _____ |
| Section II: REIMBURSEMENT | ANY OTHER FOOD SERVICE REVENUE RECEIVED → + \$ _____ |
| A. Meal Reimbursement For Month \$ _____ | TOTAL FOOD SERVICE REVENUE → + \$ _____ |
| B. Cash in Lieu of Commodities For Month \$ _____ | TOTAL EXPENSES (From Section III) → \$ _____ |
| C. GRAND TOTAL ALL REIMBURSEMENT (Total of Section A and B) Section II: C → \$ _____ | MONTHLY (Check <input type="checkbox"/> one) |
| Section III: EXPENSE SUMMARY FOR MONTH | <input type="checkbox"/> Profit (+) = \$ _____ |
| Administrative Cost \$ _____ | <input type="checkbox"/> Loss (-) = \$ _____ |
| Administrative Labor \$ _____ | Section V: ANNUAL PROFIT/LOSS STATUS |
| Restocking/Training \$ _____ | CURRENT MONTH (From Section IV) <input type="checkbox"/> Profit (+) <input type="checkbox"/> Loss (-) |
| Administrative Supplies \$ _____ | PREVIOUS MONTHS YEAR TO DATE TOTAL (From Section V Previous Month) <input type="checkbox"/> Profit (+) <input type="checkbox"/> Loss (-) |
| Administrative Other \$ _____ | YEAR TO DATE TOTAL (Check <input type="checkbox"/> one) <input type="checkbox"/> Profit (+) <input type="checkbox"/> Loss (-) |
| Total Administrative Costs \$ _____ | |
| Food Service Labor \$ _____ | |
| Purchased Vended Meals \$ _____ | |
| Food Cost \$ _____ | |
| Allowable Nonfood Costs \$ _____ | |
| Overhead Costs \$ _____ | |
| Other Costs (specify) \$ _____ | |

15% CAP ON ADMINISTRATIVE COSTS

Regulations allow sponsors to spend up to 15% of their annual reimbursement on Administrative Costs.

Enter Total Meal Reimbursement (From Section II-A)

\$ 2,350.75 × .15 (15%) = → **\$ 352.61**

Compare this amount to the Total Administrative Costs above. (From Section III)

☐ Administrative Costs are less than 15% cap—No Action Needed.

☐ Administrative Costs exceed 15% cap—Monitor monthly to ensure no more than 15% of reimbursement is spent on Administrative Costs annually.

15% CAP ON ADMINISTRATIVE COSTS

Regulations allow sponsors to spend up to 15% of their annual reimbursement on Administrative Costs.

Enter Total Meal Reimbursement (From Section II-A)

\$ 2,350.75 × .15 (15%) = → **\$ 352.61**

Compare this amount to the Total Administrative Costs above. (From Section III)

☐ Administrative Costs are less than 15% cap—No Action Needed.

☐ Administrative Costs exceed 15% cap—Monitor monthly to ensure no more than 15% of reimbursement is spent on Administrative Costs annually.

SEE FPD 795.2

How? Profit (or Loss) Summary

Section IV: Calculating Monthly Profit (or Loss)

Child and Adult Care Food Program
MONTHLY PROFIT (OR LOSS) SUMMARY

INSTRUCTIONS:

- Annually ALL Child and Adult Care Food Program (CACFP) sponsors must document they operate their food service program at a non-profit status.
 - This means the amount of meal reimbursement must be compared to the expenses for providing food service and if reimbursement exceeds CACFP expenses, those excess funds must be retained in the non-profit food service account and used only for the support of CACFP. CACFP sponsors may only retain three months of excess CACFP funds. These funds must be used solely for the CACFP food service. See FNS Instruction 1785-2, Revision 3 for CACFP allowable expenditures.
 - This form is intended as a summary of the food service program and is not to be used as a record of food service. You may choose to use this form or a similar form created by your organization.
 - Documentation of non-profit food service status is to be maintained with CACFP files and will be examined when a CACFP review is completed.
- Complete Section I with data for month.
- Complete Section II with data from the Claim for Reimbursement to project reimbursement.
 - Print the Claim Analysis for the Sponsor Claim from Child Nutrition—ACES.
 - Enter Voucher amounts below for Meals and Commodities.
- Complete Section III with allowable expenses for providing food service for the month. Calculate 15% cap on Administrative Costs.
- Complete Section IV and determine your monthly Profit or Loss Status.
- Complete Section V to determine cumulative annual Profit or Loss data. Refer to 1-A above. If you determine you have a profit.

Section I - DATA

Month/Year: _____ Institution's Name: _____

Section II - REIMBURSEMENT

A. Meal Reimbursement For Month: \$ _____

B. Cash Value Of Commodities For Month: \$ _____

C. **GRAND TOTAL ALL REIMBURSEMENT** (Total of Section A and B) Section II - C: \$ **2,350.75**

Section III - EXPENSE SUMMARY FOR MONTH

Administrative Cost: \$ _____

Food Service Labor: \$ _____

Purchased Vended Meals: \$ _____

Food Cost: \$ _____

Allowable Nonfood Costs: \$ _____

Overhead Costs: \$ _____

Other Costs (Specify): \$ _____

TOTAL EXPENSES → \$ **4627.58**

15% CAP ON ADMINISTRATIVE COSTS

Regulations require sponsors to spend up to 15% of their annual reimbursement on Administrative Costs.

Enter Total Meal Reimbursement (From Section II-A): \$ _____

× .15 (15%) = → \$ _____

Compare this amount to the Total Administrative Costs above. (From Section III)

☐ Administrative Costs are less than 15% cap—No Action Needed.

☐ Administrative Costs exceed 15% cap—Monitor monthly to ensure no more than 15% of reimbursement is spent on Administrative Costs annually.

Section IV: MONTH'S PROFIT/LOSS STATUS

GRAND TOTAL ALL REIMBURSEMENT → \$ **2,350.75**

ANY OTHER FOOD SERVICE REVENUE RECEIVED → + \$ **0**

TOTAL FOOD SERVICE REVENUE → = \$ **2,350.75**

TOTAL EXPENSES (From Section III) → - \$ **4627.58**

MONTHLY [Check (✓) one]

☐ Profit (+) = \$ _____

☒ **Loss (-)** = \$ **<2276.83>**

YEAR TO DATE TOTAL [Check (✓) one]

☐ Profit (+) = \$ _____

☐ Loss (-) = \$ _____

Total Expenses are exceeding total Reimbursement, so this institutions is showing a loss for this month.

How? Profit (or Loss) Summary

Section V: Year to Date

**Child and Adult Care Food Program
MONTHLY PROFIT (OR LOSS) SUMMARY**

INSTRUCTIONS:

- Annually ALL Child and Adult Care Food Program (CACFP) sponsors must document they operate their food service program at a non-profit status.
 - This means the amount of meal reimbursement must be compared to the expenses for providing food service and if reimbursement exceeds CACFP expenses, those excess funds must be retained in the non-profit food service account and used only for the support of CACFP. CACFP sponsors may only retain three months of excess CACFP funds. These funds must be used solely for the CACFP food service. See FNS Instruction 796-2 Revision 3 for CACFP allowable expenditures.
 - This form is intended as a guideline for documenting non-profit food service status on a monthly basis with a cumulative year to date (YTD) total. You may choose to use this form or a similar form created by your organization.
 - Documentation of non-profit food service status is to be maintained with CACFP files and will be examined when a CACFP review is completed.
- Complete Section I with data for month.
- Complete Section II with data from the Claim for Reimbursement to project reimbursement.
 - Print the Claim Analysis for the Sponsor Claim from Child Nutrition—ACES
 - Enter Voucher amounts below for Meals and Commodities
- Complete Section III with allowable expenses for providing food service for the month. Calculate 15% cap on Administrative Costs.
- Complete Section IV and determine your monthly Profit or Loss Status.
- Complete Section V to determine cumulative annual Profit or Loss data. Refer to 1-A above if you determine you have a profit.

| Section I: DATA | | Section IV: MONTHS PROFIT/LOSS STATUS | |
|-----------------|--------------------|---------------------------------------|--------------------|
| Month/Year | Institution's Name | GRAND TOTAL ALL REIMBURSEMENT | (From Section I-C) |
| | | \$ | |

| Section II: REIMBURSEMENT | |
|--|----|
| A. Meal Reimbursement For Month | \$ |
| B. Cash In Lieu Of Commodities For Month | \$ |
| C. GRAND TOTAL ALL REIMBURSEMENT (Total of Section A and B) Section II-C | \$ |

| Section III: EXPENSE SUMMARY FOR MONTH | |
|--|----|
| Administrative Cost | |
| Administrative Labor | \$ |
| Monitoring/Training | \$ |
| Administrative Supplies | \$ |
| Administrative Other | \$ |
| Total Administrative Costs | \$ |
| Food Service Labor | |
| Purchased Vended Meals | \$ |
| Food Cost | \$ |
| Allowable Nonfood Costs | \$ |
| Overhead Costs | \$ |
| Other Costs (specify) | \$ |
| TOTAL EXPENSES | \$ |

15% CAP ON ADMINISTRATIVE COSTS
Regulations allow sponsors to spend up to 15% of their annual reimbursement on Administrative Costs.
Enter Total Meal Reimbursement (From Section II-A)
\$ X .15 (15%) = \$
Compare this amount to the Total Administrative Costs above. (From Section III)
☐ Administrative Costs are less than 15% cap—No Action Needed.
☐ Administrative Costs exceed 15% cap—Monitor monthly to ensure no more than 15% of reimbursement is spent on Administrative Costs annually.

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Section V: ANNUAL PROFIT/LOSS STATUS

CURRENT MONTH (From Section IV)
[Check (✓) one]

☐ Profit (+)

☒ Loss (-) → **<2276.83>**

PREVIOUS MONTH'S YEAR TO DATE TOTAL (From Section V Previous Month)
[Check (✓) one]

☐ Profit (+)

☒ Loss (-) → **<25,786.50>**

YEAR TO DATE TOTAL
[Check (✓) one]

☐ Profit (+)

☒ Loss (-) → **<28,063.33>**

Showing a profit for the Year to Date?

- Only three months worth of CACFP reimbursement may be retained.

DOF

How? Profit (or Loss) Summary

Monthly Profit (or Loss) Summary:

- Summarizes reimbursement and expenditures
- Document the operation of a non-profit food service program

How? Annual Financial Report

- Annual Financial Report
- Simplify completion:
 - Cash Disbursements
 - Personnel Activity
 - Monthly Profit (or Loss) Summary
- Due at end of CACFP fiscal year.
- Completed in IWAS/ ACES for FY 13.



How? Annual Financial Report

AFR Collection Worksheet

| | | October 2023 | November 2023 | December 2023 | January 2024 | February 2024 | March 2024 | April 2024 | May 2024 | June 2024 | July 2024 | August 2024 | September 2024 | Total 2024 |
|----|---|-----------------|------------------|------------------|-----------------|------------------|---------------|---------------|-------------|--------------|--------------|----------------|-------------------|---------------|
| 1 | CACFP Meal Reimbursement | | | | | | | | | | | | | 0 |
| 2 | CACFP Cash in Lieu of Commodities | | | | | | | | | | | | | 0 |
| 3 | Other Food Service Revenue Received (Food prepared but sold to other centers or sold as adult meals) | | | | | | | | | | | | | 0 |
| 4 | Total Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | <u>Administrative Costs</u> | | | | | | | | | | | | | |
| 5a | Administrative Labor | | | | | | | | | | | | | 0 |
| 5b | Monitoring/Training | | | | | | | | | | | | | 0 |
| 5c | Administrative Supplies | | | | | | | | | | | | | 0 |
| 5d | Administrative Other | | | | | | | | | | | | | 0 |
| 5e | Total Administrative Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Food Service Labor | | | | | | | | | | | | | 0 |
| 7 | Purchased Vended Meals | | | | | | | | | | | | | 0 |
| 8 | Food Costs | | | | | | | | | | | | | 0 |
| 9 | Allowable Non-food Costs | | | | | | | | | | | | | 0 |
| 10 | Overhead Costs | | | | | | | | | | | | | 0 |
| 11 | Other Costs (specify) | | | | | | | | | | | | | 0 |
| 12 | Total Expenditures | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | Current Year Profit/(Loss) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

AFR Collection Worksheet

- Completion of worksheet not required
- Will help with completion of the AFR

Recordkeeping Review:

- Training modules on the ISBE website
- Chapter 6 - Administrative Handbook for CACFP Centers
- See FNS instructions 796-2 Revision 3 for CACFP allowable expenditures.

Chapter 6: Recordkeeping



6.1 Recordkeeping Requirements

- Program Records
- Eligibility/Enrollment Documentation
- Claim for Reimbursement
- Meal Counts, Menus, and Meal Service
- Expenditures

6.2 Documenting Operation of a Non-profit Food Program

- Maintaining Records

6.3 Meal Counts and Menus

Questions?

Are the following allowable expenses for the CACFP?:

- Mortgage – NO
- Building Insurance – NO
- Appliances/food service equipment – Yes, may be included with allowable non-food costs, up to \$5,000
- Janitorial service -- Yes, may be included with allowable non-food costs. Will require a cost allocation plan to determine CACFP portion of expense if the service is for the entire center.
- Trash can liners – Yes, may be included with allowable non-food costs. Will require a cost allocation plan to determine CACFP portion of expense if they are purchased in bulk for the entire center.

Questions?

Are the following allowable expenses for the CACFP?:

- Plumbing repairs – Yes, may be included in Overhead Costs if the repairs only effect the food service. No, if the repair benefits the entire center's operation.
- Fuel/transportation costs:
 - If added to an invoice for delivery service of groceries – Yes, may be included as part of food costs as long as the fee is reasonable.
 - If added to an invoice under a vended meals contract – No, fuel/transportation costs need to be built-in to the per meal price in the contract. It should not be billed separately.