

Administrative Responsibilities

Child and Adult Care Food Program

PY 2025-2026 CACFP Annual Training

Claims

Child and Adult Care Food Program (CACFP)

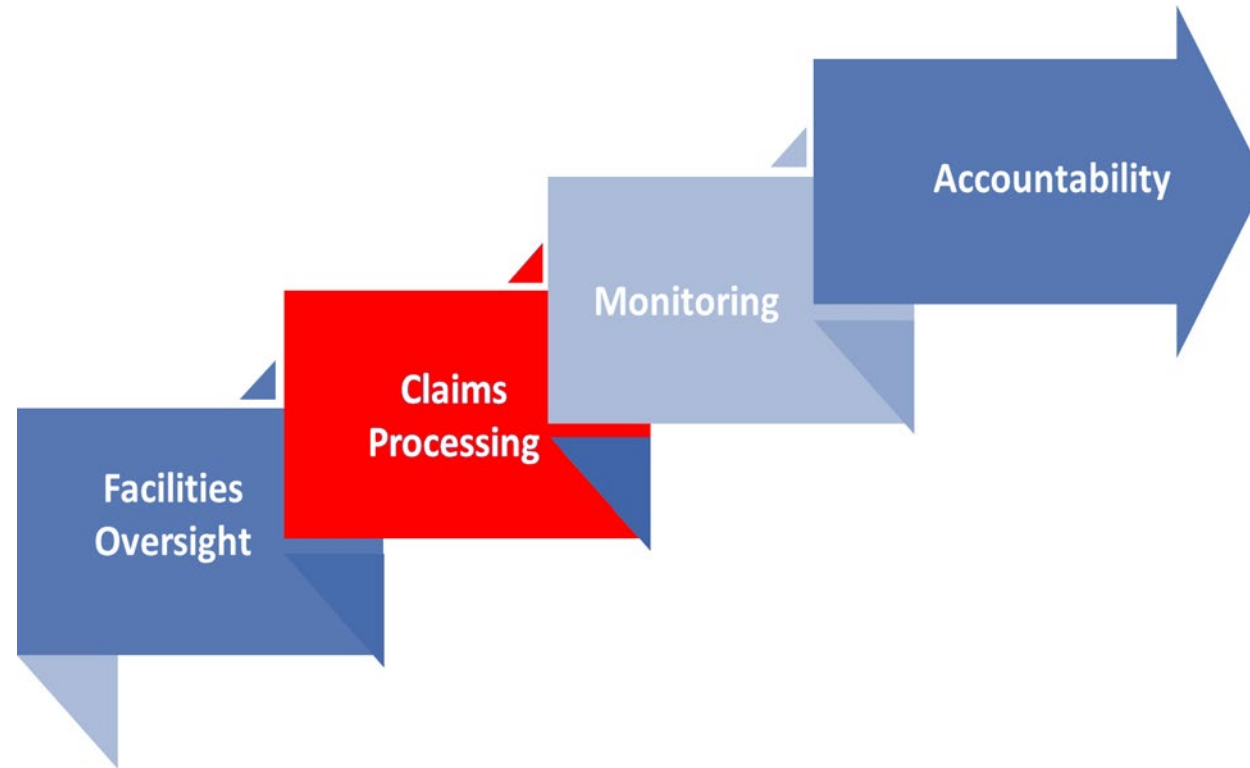


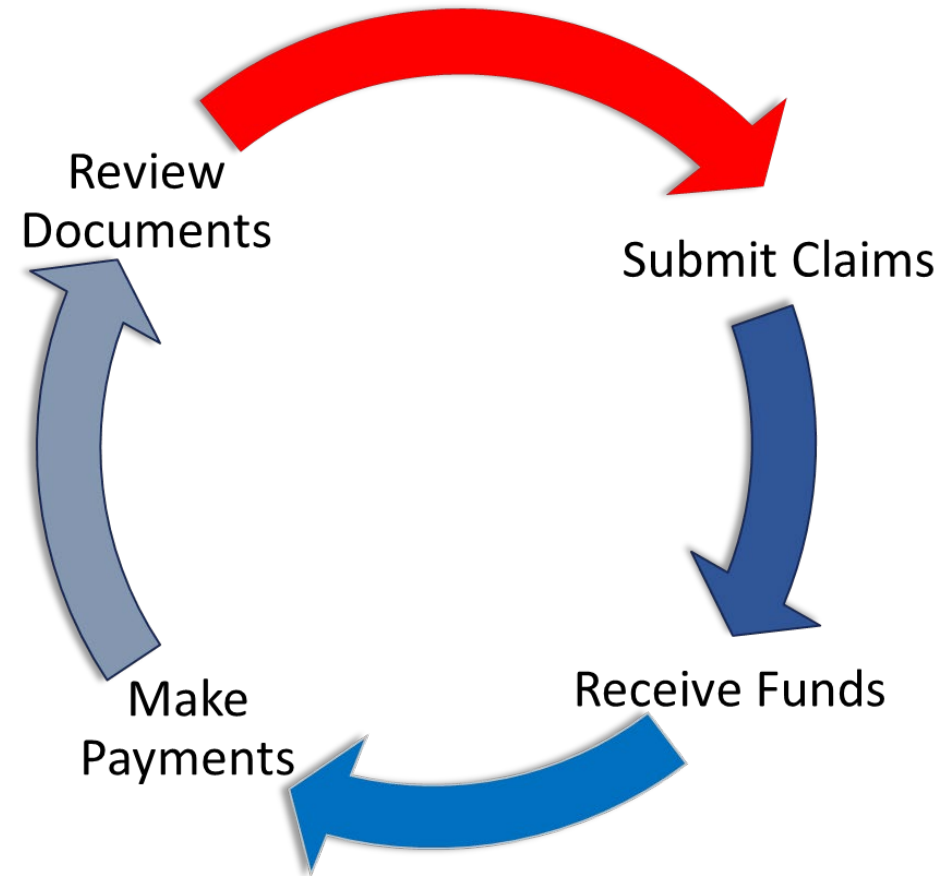
IT'S ACTUALLY PRETTY SIMPLE
EITHER YOU
DO IT
OR YOU
DON'T

Claims Overview

- The USDA provides funds to State Agencies that in turn provide funds to the participating CACFP organizations.
- Sponsoring organizations and independent centers are responsible for reviewing, validating, and filing claims.
- Claims that are submitted for reimbursement must comply with the CACFP requirements.

CACFP PROGRAM OPERATOR'S ROLE





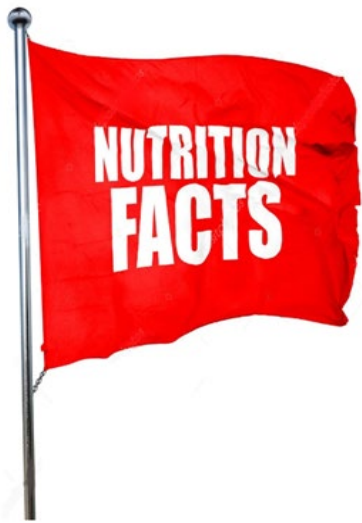


Required Claim Edit Checks

- CACFP Program operators are required to perform edit checks prior to the submission of a claim to ensure it is valid. At a minimum, institutions must:
 - **Verify** that each facility has been approved to serve the types of meals claimed
 - **Compare** the number of participants enrolled to the number of meals claimed

Be Aware of Red Flags

- The Claim Preparer plays a very important role. Be on the lookout for **“red flags”** in the claims process. They could include, but are not limited to the following:



Impact of Invalid Claims Submissions

It is critical for CACFP Program operators to validate claim submissions because the consequences of filing invalid claims could include:

- Denial of claims
- Request for reimbursement of paid claims
- Fines
- Imprisonment if the activity is deemed fraudulent





Reimbursement for Centers and At-Risk Afterschool Programs

- Organizations and sponsored sites are reimbursed based on **meals times rates**.
- Remember that sponsors may retain up to **15%** of each site's reimbursement, minus the cash-in-lieu to cover the administrative costs.
- Rates are adjusted **annually** each July.



Claims

- Claims for reimbursement can only be paid for approved meal types.
- The required information to file a claim is entered in MARS.
- Only validated claims for reimbursement should be filed.
- MARS is the financial management system established for Mississippi.



Submission of Claims

- Claims are due by the 10th of the month following the claim month.
- Claims are calculated weekly.
- Claims should be paid by the next week.

1. What documentation is needed to file a claim?
2. What do you review prior to entering a claim?



What and Why?

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Documentation (What?)	Purpose (Why?)
Production Records	<ul style="list-style-type: none">▪ Ensure that menus are submitted and approved for all days meals are claimed.▪ Ensure that all meals meet the CACFP meal pattern requirements.▪ Ensure that adequate quantities of each component are prepared.
Daily Attendance Records	<ul style="list-style-type: none">▪ Ensure that first and last names are listed on daily attendance records.
Master Roster	<ul style="list-style-type: none">▪ Ensure that first and last names of all enrolled participants are listed.▪ Ensure that the eligibility category for enrolled participants are determined.
Daily Meal Count Sheet	<ul style="list-style-type: none">▪ Ensure that no more than 2 meals and 1 snack or 2 snacks and 1 meal are claimed per participant per day.▪ Ensures for each meal type, the number of meals claimed does not exceed the maximum number of meals possible for the month.
License (Current and/or Updated)	<ul style="list-style-type: none">▪ Ensure that the number of meals is within license capacity guidelines.

Documentation (What?)	Purpose (Why?)
Enrollment Forms	<ul style="list-style-type: none">▪ Ensure that each participant has a current enrollment form on file at the sponsor's level and is no more than 12 months old.▪ Ensure that each participant is within the age restrictions/limitations
Site Application	<ul style="list-style-type: none">▪ Ensure for each meal type, the number of meals claimed does not exceed the maximum number of meals possible for the month.▪ Ensure that meals submitted for all days of operation are claimed.
Household Contacts	<ul style="list-style-type: none">▪ Ensures the validity of attendance and enrollment of participants and specific meal services in which participants participated in, if time-in/time-out records are unavailable, incomplete or invalid during the review of the site. <i>(via phone, or mail)</i>

Certification

- ☐ I certify that the information on this voucher is true and correct to the best of my knowledge; that records are available to support this claim; and that it is in accordance with the terms of existing agreement and payment has not been received. I understand that this information is being given in connection with the receipt of federal funds and that deliberate misrepresentation may subject me to prosecution under applicable state and federal statutes.

< Back

Submit For Payment



Budget and CACFP

A financial plan for operating a business or business unit. It includes planned expenditures and anticipated resources for the upcoming year.

It is an EDUCATED Guess!

The CACFP Budget is not intended to be the business' entire budget.

Financial Viability

- Showing a positive relationship between revenue and expenses

Administrative Capability

- Possessing skill sets that demonstrate that you're capable of running your business

Accountability

- Demonstrating ability to record, track and report key information

Budgets and Expenses

- *FNS Instruction 796-2, Financial Management-Child And Adult Care Food Program.*
- *USDA FNS' Guidance for Management Plans and Budgets*

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

ACTION BY: Regional Directors
Special Nutrition Programs

INFORMATION FOR: Regional Offices
State Agencies

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



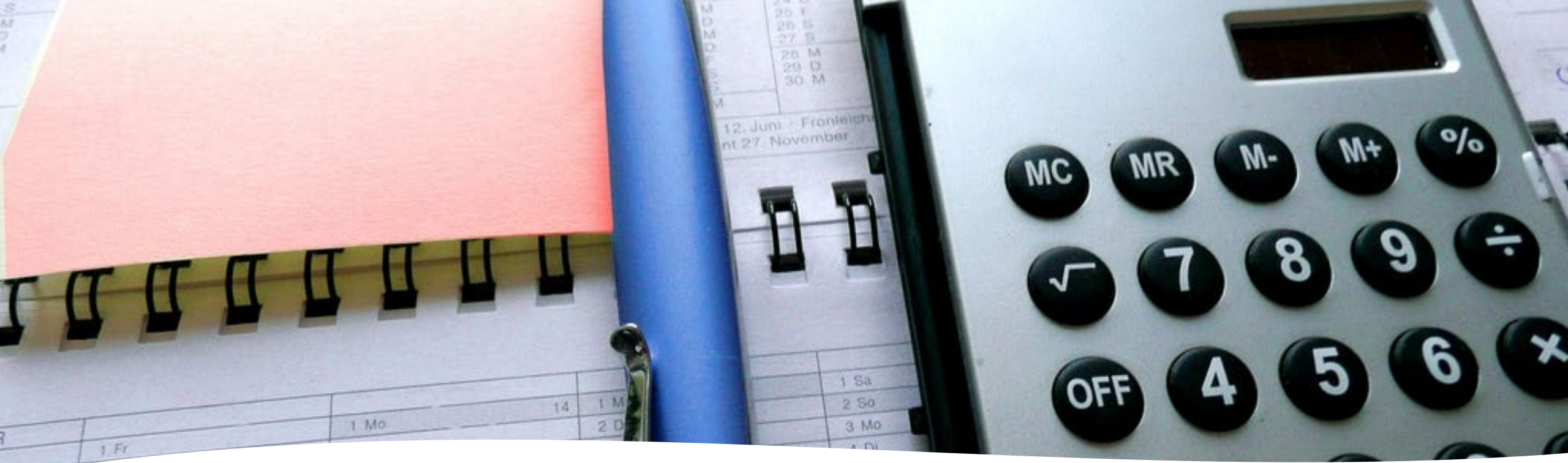
Financial Guidance

The guidance covers important topics such as:

- Allowable Costs
- Unallowable Costs
- Levels of Approval

for financial management of CACFP reimbursement funds.

[Assessing Costs in the CACFP | Food and Nutrition Service \(usda.gov\)](https://www.usda.gov/foodandnutritionservice/cacfp/assessing-costs)



Purpose of a CACFP Budget

- Financial Plan
- State Agency Approval
- Tool for Decision Making
- Serves as a Means of Monitoring Performance



Budget Requirements

All budgets **MUST** be pre-approved by the State Agency.

All costs **MUST** be on this budget and approved by the SA before any costs are incurred.

Documentation **MUST** be maintained on each of these costs.



Budget Approval

- Generally **allowable** costs
- Costs requiring **prior approval**
- Costs requiring **specific prior written approval**



Operating Costs or Administrative Costs

All costs in the non-profit food service fall in to one of two categories:

- Operating Cost
- Administrative Cost

Operating Costs

Allowable expenses used for serving meals to enrolled participants in eligible sites.

Examples:

**Food, Labor, and Supplies-
pots, pans, forks, napkins, etc.**

Administrative Costs

Allowable expenses used for planning, organizing, and managing the non-profit food service

Examples:

**Monitoring, Recordkeeping,
Planning, Training**



Allocation Plan for Shared Cost

- Any shared costs, including salaries, insurance, or utilities **must** have an allocation plan that receives **pre-approval** by the State Agency.
- An allocation plan is the **procedure** used to determine the amount or percentage of cost charged to a particular function or Program.



Lines B1 and D1



- Issued in July 2023
- Maximum amount CACFP funds can be used to pay salaries
- Upheld by the MS Attorney General's office (three appeals)

Occupational Codes and Salary Ranges for the Child and Adult Care Food Program (CACFP)

Occupation Code	Occupation Title	Common CACFP Job Title	Mean Hourly Wage	Annual Mean Wage
11-1021	General and Operations Managers	Executive Director	\$42.51	\$88,410
		Program Director		
		Program Administrator		
		Operations Manager		
13-1041	Compliance Officers	Monitor	\$28.71	\$59,710
		Training Director/Coordinator		
		Compliance Director/Officer		
13-2088	Financial Specialists	Chief Financial Officer	\$31.60	\$65,730
		Budget Officer		
		Business Manager		
		Finance Manager		
27-3031	Public Relations Specialists	Public Relations Coordinator	\$24.55	\$51,060
		Director of Communications		
		Media Specialist		
29-1031	Dietitians and Nutritionists	Nutritionist	\$24.59	\$51,150
		Dietitian		
		Nutrition Coordinator		
43-1011	First-Line Supervisors of Office and Administrative Support Workers	Office Manager	\$25.06	\$52,120
		Administrative Assistant		
		Administrative Manager		

Occupational Codes and Salary Ranges for the Child and Adult Care Food Program (CACFP)

35-1012	First-Line Supervisors of Food Preparation and Serving Workers	Site Supervisor	\$15.57	\$32,380
		Kitchen Manager/Supervisor		
		Cafeteria Manager		
35-2012	Cooks, Institution and Cafeteria	Cook/Head Cook	\$11.87	\$24,690
		Assistant Cook		
		Lead Cook		
35-2021	Food Preparation Workers	Food Service Staff	\$11.54	\$24,010
		Site Worker		
		Server		
		Packer		
		Kitchen Assistant/Tech		
		Kitchen Aide/Helper		
		Food Inventory Clerk		
37-2011	Janitors and Cleaners, Except Maids and Housekeeping Cleaners	Janitor	\$12.35	\$25,700
		Custodian		
		Sanitation Technician		
43-3031	Bookkeeping, Accounting, and Auditing Clerks	Bookkeeper	\$19.38	\$40,310
		Accountant		
		Fiscal Clerk		
		Accounting Clerk		
53-3031	Driver	Driver	\$14.87	\$30,920
		Transporter		

	Org Complete This Column	FOR STATE USE ONLY Approved
A. Anticipated Annual CACFP Revenue		
1. Number of sites	<input type="text"/>	
2. Projected Total Annual Revenue	\$ <input type="text"/>	\$0.00
B. Projected Operating CACFP Expenditures		
1. Salary and Wages	\$ <input type="text"/>	\$0.00
2. Benefits	\$ <input type="text"/>	\$0.00
3. Food Purchases	\$ <input type="text"/>	\$0.00
4. Meal Contracts (meal cost)	\$ <input type="text"/>	\$0.00
5. Mileage (meal transporting cost)	\$ <input type="text"/>	\$0.00
6. Non-Food Supplies	\$ <input type="text"/>	\$0.00
7. Printing/Postage/Communications	\$ <input type="text"/>	\$0.00
8. Purchased Services	\$ <input type="text"/>	\$0.00
9. Food Service Space	\$ <input type="text"/>	\$0.00
10. Reimbursement to Unaffiliated Centers (Sponsors Only)	\$ <input type="text"/>	\$0.00
11. Equipment Purchase over \$500	\$ <input type="text"/>	\$0.00
12. Other <input type="text"/>	\$ <input type="text"/>	\$0.00
Total Operating Costs	\$0.00	\$0.00
C. Net Operating Amount		
1. Difference (A-B)	\$0.00	\$0.00



Adult Day Care and Child Care Centers/Head Starts/At-Risk

- A1: Input the Number of Sites Operating the Program
- A2: Not to Exceed the amount on the Budget Worksheet Projection

Budgeting Tip: Use the prior year's actual reimbursement to project reimbursement for the upcoming year!

A2

- Add the total reimbursement received for October 2024-June 2025 and divide this amount by 9.
- Multiply this number by 12.
- The total will be the projected reimbursement for PY 2025-2026.
- Input this number into Lines A2 and E2 of the Budget.

Example:

Child Nutrition Daycare Center received **\$67,898** in reimbursement for October 2024-June 2025.

$$\begin{aligned} \$67,898 / 9 \text{ months} &= 7,544.22 \\ \$7,544.22 \times 12 \text{ months} &= \$90,530.67 \\ \text{The projected reimbursement is } &\$90,530.67 \end{aligned}$$





Adult Day Care and Child Care Centers/Head Starts/At-Risk

- B1: Staffing Pattern (including FICA taxes if applicable)
- B2: Compensation Plan and Coverage Letter from Benefit Provider*
- B3: Budget Worksheet Calculation for Food
- B4: Agreement to Furnish Food
- B5: Mileage Calculations for Transporting Meals
- B6: Budget Worksheet Calculation for Non-Food Supplies
- B7: Calculations for Costs containing rates
- B8: Contracts for Purchased Services*
- B9: Lease Agreement and Food Permit for Space*
- B10: Amount of Reimbursement to Unaffiliated Centers, including payment determination methodology
- B11: SPWA Form **Leave Blank Until APPROVED***
- B12: Supporting Documentation to be determined based on the Requested Budget Item*

REMEMBER!

Cost Allocation and
Proration Methodology
for Shared Costs

***Procurement Standards must be adhered to for all costs!**

MARS Budget - Operating Expenses

Budget Version: Original

Org Complete
This Column

FOR STATE USE ONLY
Approved

A. Anticipated Annual CACFP Revenue

1. Number of sites	<input type="text"/>	
2. Projected Total Annual Revenue	\$ <input type="text"/>	\$0.00



B. Projected Operating CACFP Expenditures

1. Salary and Wages	\$ <input type="text"/>	\$0.00
2. Benefits	\$ <input type="text"/>	\$0.00
3. Food Purchases	\$ <input type="text"/>	\$0.00
4. Meal Contracts (meal cost)	\$ <input type="text"/>	\$0.00
5. Mileage (meal transporting cost)	\$ <input type="text"/>	\$0.00
6. Non-Food Supplies	\$ <input type="text"/>	\$0.00
7. Printing/Postage/Communications	\$ <input type="text"/>	\$0.00
8. Purchased Services	\$ <input type="text"/>	\$0.00
9. Food Service Space	\$ <input type="text"/>	\$0.00
10. Reimbursement to Unaffiliated Centers (Sponsors Only)	\$ <input type="text"/>	\$0.00
11. Equipment Purchase over \$500	\$ <input type="text"/>	\$0.00
12. Other <input type="text"/>	\$ <input type="text"/>	\$0.00
Total Operating Costs	\$0.00	\$0.00

C. Net Operating Amount

1. Difference (A-B)	\$0.00	\$0.00
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Adult Day Care and Child Care Centers/Head Starts/At-Risk

- **C1: Difference A-B**

If the amount is negative, budget must be revised to reduce costs or list additional revenue in Lines E3 and E4.

C. Net Operating Amount

1. Difference (A-B)	\$0.00	\$0.00
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Adult Day Care and Child Care Centers/Head Starts/At-Risk

- D1: Staffing Pattern (including FICA taxes if applicable)
- D2: Compensation Plan and Coverage Letter from Benefit Provider*
- D3: Requested Amount based on estimation calculation
- D4: Requested Amount based on estimation calculation
- D5: SPWA Form **Leave Blank Until APPROVED*!**
- D6: Copy of the Lease for the Equipment*
- D7: Calculations for Costs containing rates
- D8: Copy of the Lease*
- D9: Copies of Utility Bills, Maintenance Agreements, and Janitorial Contracts*
- D10: Mileage Calculations for Travel
- D11: Requested Amount based on estimation calculation
- D12: Requested Amount based on estimation calculation
- D13: Meeting and Conference Participation Costs and Registration Information
- D14: Copies of Contracts or Professional Services Agreement*
- D15: Copies of Insurance and Bonding Costs from Benefit Provider*
- D16: Documentation outlining Fee and Rate Information
- D17: Supporting Documentation to be determined based on the Requested Budget Item*
- D18: Supporting Documentation to be determined based on the Requested Budget Item*

REMEMBER!

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Proration Methodology
for Shared Costs

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MARS Budget - Administrative Expenses

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D. Projected Administrative CACFP Expenditures

1.	Salary and Wages	\$ <input type="text"/>	\$0.00
2.	Benefits	\$ <input type="text"/>	\$0.00
3.	Supplies	\$ <input type="text"/>	\$0.00
4.	Office Materials (Expendable) Supplies	\$ <input type="text"/>	\$0.00
5.	Equipment Purchases	\$ <input type="text"/>	\$0.00
6.	Equipment Rental/Lease	\$ <input type="text"/>	\$0.00
7.	Printing	\$ <input type="text"/>	\$0.00
8.	Office Space/Rental/Lease/Depreciation Use Allowance	\$ <input type="text"/>	\$0.00
9.	Utilities/Facility Maintenance/Janitorial Services	\$ <input type="text"/>	\$0.00
10.	Travel for Program Operations	\$ <input type="text"/>	\$0.00
11.	Center Workshops/Participant Training/Staff Training	\$ <input type="text"/>	\$0.00
12.	Nutrition Education Materials	\$ <input type="text"/>	\$0.00
13.	Meetings/Conferences	\$ <input type="text"/>	\$0.00
14.	Contracted/Professional Services	\$ <input type="text"/>	\$0.00
15.	Insurance Premiums/Bonding	\$ <input type="text"/>	\$0.00
16.	Memberships/Subscriptions/Professional Activities	\$ <input type="text"/>	\$0.00
17.	Other Administrative Expenditures/Advertising	\$ <input type="text"/>	\$0.00
18.	Other <input type="text"/>	\$ <input type="text"/>	\$0.00
Total Direct Administrative Costs		\$0.00	\$0.00
19.	Total Modified Direct Costs (TMDC)*	\$ <input type="text"/>	\$0.00

Total Direct Costs and TMDC

\$0.00

\$0.00

*TMDC- Total Direct Costs-Equipment Purchases-Other Costs Per Indirect Cost Agreement

E. Summary

1.	Total Expenditures (Operating and Administrative)	\$0.00	\$0.00
2.	Total Anticipated Annual CACFP Reimbursement	\$	\$0.00
3.	Prior Year Carryover Non Profit Food Program Revenue	\$	\$0.00
4.	Total Other Revenue	\$	\$0.00
Explanation of Source of Other Revenue			
<div></div>			
5.	Total Revenue (E2 + E3 + E4)	\$0.00	\$0.00
6.	Net Balance (E5 Total Revenue – E1 Total Expenditures)	\$0.00	\$0.00
7.	<input type="checkbox"/> There are expenditures that require prior approval or specific written prior approval (SPWA).		

F. Allowed Administrative Costs

7 CFR 226.16 (b) (1) For sponsoring organizations of centers, the portion of the administrative costs to be charged to the program may not exceed 15 percent of the meal reimbursements estimated or actually earned during the budget year, unless the state agency grants a waiver in accordance with 226.7(g).

1.	Allowed Administrative Costs	\$0.00	15.00	%
2.	Indirect Cost	\$0.00	0.00	%
3.	<input type="checkbox"/> Waiver Requested?			

Certification

☐ I certify that the information on this form, and supporting documents, is true and correct and that I will immediately report to the Department of Education any changes that occur to the information submitted. I understand that this information is being given in connection with receipt of federal funds. The Department of Education may verify information; and the deliberate misrepresentation or withholding of information may result in prosecution under applicable state and federal statutes.

Document Attachments

Actions	Notes	Version	Uploaded By
Add an attachment			

Internal Use Only

Status: Pending Validation



Family Day Care Home Sponsors

- A1: Input the Number of Day Care Homes
- A2: Input amount from the Administrative Reimbursement Worksheet



	Org Complete This Column	FOR STATE USE ONLY Approved
A. Projected Revenue		
1. Number of Day Care Homes	<input type="text"/>	0
2. Projected Total Annual Revenue	\$ <input type="text"/>	\$0.00

Family Day Care Home Sponsors

- B1: Staffing Pattern (including FICA taxes if applicable)
- B2: Compensation Plan and Coverage Letter from Benefit Provider*
- B3: Requested Amount based on estimation calculation
- B4: Requested Amount based on estimation calculation
- B5: SPWA Form **Leave Blank Until APPROVED!**
- B6: Copy of the Lease for the Equipment*
- B7: Requested Amount based on estimation calculation
- B8: Copy of the Lease*
- B9: Copies of Utility Bills, Maintenance Agreements, and Janitorial Contracts*
- B10: Mileage Calculations for Travel
- B11: Requested Amount based on estimation calculation
- B12: Requested Amount based on estimation calculation
- B13: Meeting and Conference Participation Costs and Registration Information
- B14: Copies of Contracts or Professional Services Agreement*
- B15: Copies of Insurance and Bonding Costs from Benefit Provider*
- B16: Documentation outlining Fee and Rate Information
- B17: Supporting Documentation to be determined based on the Requested Budget Item*
- B18: Supporting Documentation to be determined based on the Requested Budget Item*

REMEMBER!

Cost Allocation and
Proration Methodology
for Shared Costs

***Procurement Standards must be adhered to for all costs!**

MARS Budget – Family Day Home Sponsors

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B. Projected Annual Administrative Costs

1.	Salary and Wages	\$	<input type="text"/>	\$0.00
2.	Benefits	\$	<input type="text"/>	\$0.00
3.	Supplies	\$	<input type="text"/>	\$0.00
4.	Office Materials (Expendable) Supplies	\$	<input type="text"/>	\$0.00
5.	Equipment Purchases	\$	<input type="text"/>	\$0.00
6.	Equipment Rental/Lease	\$	<input type="text"/>	\$0.00
7.	Printing/Postage/Communications	\$	<input type="text"/>	\$0.00
8.	Office Space/Rental/Lease/Depreciation Use Allowance	\$	<input type="text"/>	\$0.00
9.	Utilities/Facility Maintenance/Janitorial Services	\$	<input type="text"/>	\$0.00
10.	Travel for Program Operations	\$	<input type="text"/>	\$0.00
11.	Provider Workshops/Participant/Staff Training	\$	<input type="text"/>	\$0.00
12.	Nutrition Education Materials	\$	<input type="text"/>	\$0.00
13.	Meetings/Conferences	\$	<input type="text"/>	\$0.00
14.	Contracted/Professional Services	\$	<input type="text"/>	\$0.00
15.	Insurance Premiums/Bonding	\$	<input type="text"/>	\$0.00
16.	Memberships/Subscriptions/Professional Activities	\$	<input type="text"/>	\$0.00
17.	Other Administrative Expenditures/Advertising	\$	<input type="text"/>	\$0.00
Total Direct Administrative Costs			\$0.00	\$0.00
18.	Other <input type="text"/>	\$	<input type="text"/>	\$0.00

- C1: Total **Expenditures** (Administrative)
- C2: Should be the same as Line **A2**
- C3: Input the **Carryover** from the Close Out/Carryover Form
- C4: Funding for **Nutrition** from Other Sources*
- C5: Total **Revenue** (C2 + C3 + C4)
- C6: Revenue – Expenditures
- C7: Estimated Carryover for **Next FY (10% of A2 and C2)**
- C8: Costs **requiring** SPWA

C. Summary

1.	Total Expenditures (Administrative)	\$0.00	\$0.00
2.	Total Anticipated Annual CACFP Reimbursement	\$ <input type="text"/>	\$0.00
3.	Carryover from Previous FY	\$ <input type="text"/>	\$0.00
4.	Total Other Revenue	\$ <input type="text"/>	\$0.00
Explanation of Source of Other Revenue			
<div style="border: 1px solid black; height: 60px; width: 100%;"></div>			
5.	Total Revenue	\$0.00	\$0.00
6.	Net Balance (C5 Total Revenue – C1 Total Expenditures)	\$0.00	\$0.00
7.	Estimated Carryover for Next FY	\$ <input type="text"/>	\$0.00
8.	<input type="checkbox"/> There are expenditures that require prior approval or specific written prior approval (SPWA).		

Certification

- ☐ I certify that the information on this form, and supporting documents, is true and correct and that I will immediately report to the Department of Education any changes that occur to the information submitted. I understand that this information is being given in connection with receipt of federal funds. The Department of Education may verify information; and the deliberate misrepresentation or withholding of information may result in prosecution under applicable state and federal statutes.

Document Attachments

7 CFR 226.6(b) (1) (IV) (C), (v), and (xvii) (A) (3) Costs in an institution's budget must be necessary, reasonable, allowable, and appropriately documented.

Institutions must account for the cost of operating a nonprofit food service. Attach a detailed budget itemizing each cost item. Use Mississippi's budget for Sponsoring Organizations of Day Care Homes.

Institutions are required to disclose and identify any financial information that inhibits Mississippi Department of Education from making an informed assessment of the allow ability of a particular cost. Complete the "Budget Justification Narrative" section in Mississippi's budget for these particular costs.

MYTH

FACTS

Common CACFP Budget Misconceptions

- Reimbursement is guaranteed.
- Budget = Reimbursement
- Once my Budget is approved, I do not have to adjust/revise it.
- CACFP reimbursement will cover all CACFP expenses
- Employees work for the CACFP, the amount and schedule of payroll is paid when CACFP reimbursement is received.

Actual Cost Quarterly Report (ACQR)

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ACQR as a Financial Management Tool

- On an Annual Basis
- Compliance Reviews
- Technical Assistance Sessions
- ACQR Submissions

Who must complete the ACQR Report?

Required for all **For-profit**, **Non-profit**, and **Public** organizations participating in the Child and Adult Care Food Program.



Tools Needed to Complete the ACQR Report

Access to **MARS**

Actual Cost Quarterly Report

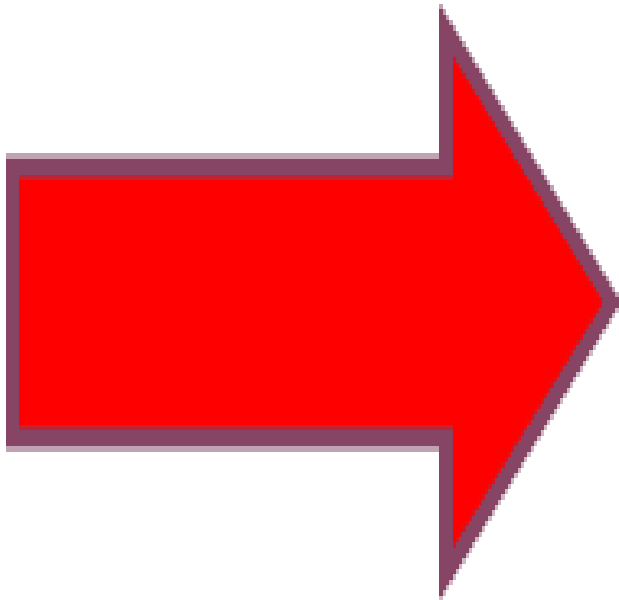
Approved **Budget** for the current program year

Receipts and **Invoices** for the applicable months

Salary and **Wage** Documentation for the applicable months

Cost Worksheets for each month in the Quarter

Key Reminders!



- ✓ Record only **actual** program expenses.
- ✓ Record only **actual** expenses that received **approval** in the Budget.
- ✓ Upload all required documentation into MARS.
(Click the red **“Submit for Approval”**)
- ✓ Maintain a copy of **all** supporting documentation for your records.



Just a
friendly
reminder...

Required Supporting Documentation

- Cost Worksheets for the Applicable Quarter
- Sponsor Disbursement Record (***Sponsors of Unaffiliated Facilities***)
- Bank Statements for the Applicable Quarter
- General Ledgers for the Applicable Quarter

Monthly Cost Worksheet

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The Cost Worksheet is used to keep a monthly record of all expenditures related to food service.



This form will help in completing the Actual Cost Quarterly Report.



Failure to complete the Cost Worksheet may result in the designation of costs as unallowable and the repayment of Program funds.

CACFP MONTHLY COST WORKSHEET

ORGANIZATION: Child Nutrition Daycare

MONTH: October 2020

*** Before paying for an item, review the budget in MARS, and verify approval. ***

DATE	PAYMENT SOURCE	PAYMENT TYPE	OPERATIONAL				ADMINISTRATIVE					TOTAL
			SALARY	FOOD	SUPPLIES	MISC	SALARY	SUPPLIES	UTILITIES	RENT	MISC	
10/2	DOLLAR GENERAL	Debit		22.93								22.93
10/5	WOODFRUITTERS	Ck. #2024		1024.12								1024.12
10/10	HOPE LOVE	Ck. #2025	428.52									428.52
10/10	FAITH KINDLY	Ck. #2026					52.52					52.52
10/15	KROGER	Debit		83.63								83.63
10/24	WOODFRUITTERS	Ck. #2027		888.33								888.33
10/24	HOPE LOVE	Ck. #2028	428.52									428.52
10/24	FAITH KINDLY	Ck. #2029					52.52					52.52
10/25	JACKSON PAPER	Ck. #2030			111.10							111.10
TOTAL			857.04	2019.01	111.10		105.04					3092.19

THIS MONTH'S CACFP REIMBURSEMENT AMOUNT: _____

Instructions for Completing the Cost Worksheet

54

1

Date: Enter actual date of each transaction.

2

Payment Source: Enter the name of the payee or vendor from whom the goods or services were purchased.

3

Payment Type: Enter the payment type the item purchase, labor or service provided. Example: check number or debit card.



Total: Total each column. Enter the total of all columns.



Claim Reimbursement: Enter the amount of the monthly claim reimbursement after you file your claim for the month.



DOCUMENTATION THE
ADMINISTRATIVE TASK HAS BEEN
COMPLETED



SPONSORING ORGANIZATION
DISBURSEMENT RECORD FORM
(**REQUIRED**)

Effective 10/1/2024

Child and Adult Care Food Program
Sponsoring Organization Disbursement Record
Part I

MDE-OCN

1. Sponsoring Organization Information

Name of Sponsoring Organization	Org. ID	Claim/Transaction Month
---------------------------------	---------	-------------------------

2. Amount Withheld for Administrative Costs

Indicate the total amount of CACFP reimbursement of affiliated and/or unaffiliated facilities for the corresponding claim month.

Total CACFP Reimbursement Received \$_____ Total Withheld \$_____

3. Disbursement Record for Unaffiliated Facilities

Use the attached instructions to determine each facility’s reimbursement for the designated claim month.
NOTE: The amount you withhold from each facility’s reimbursement for allowable administrative costs must not exceed 15% or the percentage of administrative cost to be withheld as indicated in column C below. Print page 2 for more space.

A. Name of Facility	B. Total CACFP Reimbursement Earned by the Facility (less Cash-in lieu)	C. Total Amount of Sponsor Admin. Cost	D. Remainder of CACFP Reimbursement (C-B)	E. Total Cash-in- lieu Owed to Facility	F. Total CACFP Reimbursement to be Paid to the Facility (D+E)	G. Total CACFP Operating Cost per site (By line items in approved budget)	H. Date Sponsor Payment Received	I. Date Sponsor Paid the Site
	\$	\$	\$	\$	\$	\$		
	\$	\$	\$	\$	\$	\$		
	\$	\$	\$	\$	\$	\$		
	\$	\$	\$	\$	\$	\$		
	\$	\$	\$	\$	\$	\$		
	\$	\$	\$	\$	\$	\$		
	\$	\$	\$	\$	\$	\$		

Effective 10/1/2024							MDE-OCN	
A. Name of Facility	B. Total CACFP Reimbursement Earned by the Facility (less Cash-in lieu)	C. Total Amount of Sponsor Admin. Cost	D. Remainder of CACFP Reimbursement (C-B)	E. Total Cash-in-lieu Owed to Facility	F. Total CACFP Reimbursement to be Paid to the Facility (D+E)	G. Total CACFP Operating Cost per site (By line items in approved budget)	H. Date Sponsor Payment Received	I. Date Sponsor Paid the Site
	\$	\$	\$	\$	\$	\$		
	\$	\$	\$	\$	\$	\$		
	\$	\$	\$	\$	\$	\$		
	\$	\$	\$	\$	\$	\$		
	\$	\$	\$	\$	\$	\$		
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	\$	\$	\$	\$	\$	\$		
	\$	\$	\$	\$	\$	\$		

Effective 10/1/2024

Child and Adult Care Food Program
Sponsoring Organization Disbursement Record
Part II

MDE-OCN

1. Total CACFP Operation Cost by Site

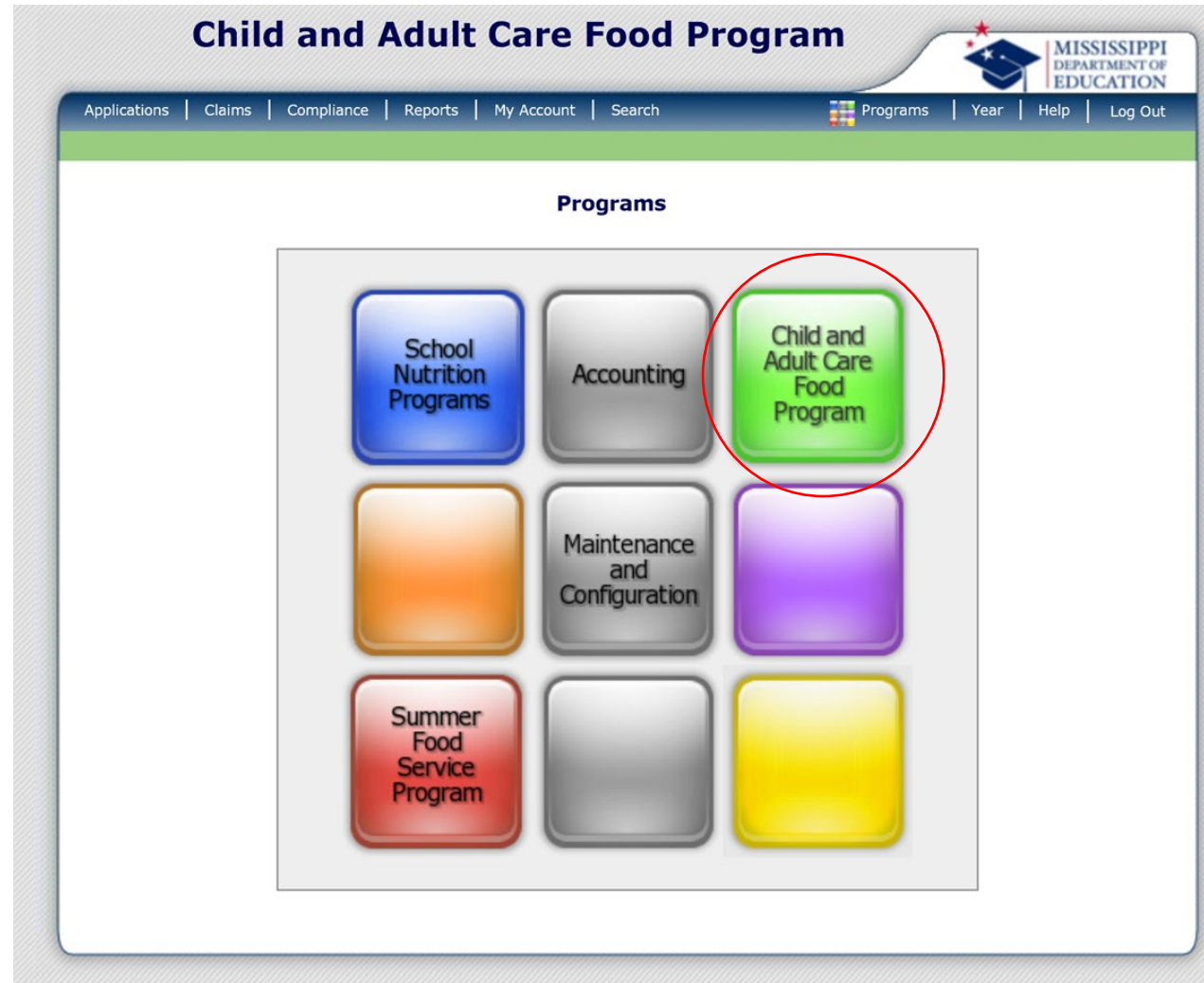
Using the table below, breakdown each cost (by line item) for each site.

Sponsoring Organization Name: _____
Claim/Transaction Month: _____

A. Name of Facility	B. Salary and Wages (B1)	C. Benefits (B2)	D. Food Purchase (B3)	E. Meal Contracts (meal cost) (B4)	F. Mileage (meal transport cost) (B5)	G. Non-Food Supplies (B6)	H. Printing Postage Comm. (B7)	I. Purchased Services (B8)	J. Food Service Space (B9)	K. Equipment Purchases Over \$500 (B11)	L. Other (B12)
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
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	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$

Step 1: Select the CACFP Module

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Step 2: Click on Application

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Child and Adult Care Food Program



MISSISSIPPI
DEPARTMENT OF
EDUCATION

[Applications](#) | [Claims](#) | [Compliance](#) | [Reports](#) | [My Account](#) | [Search](#)

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Your password will expire in 3 days. Please change your password before it expires.




Welcome to the Child and Adult Care Food Program!

Step 3: Click on the ACQR Report

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Child and Adult Care Food Program



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[Applications >](#) Program Year: 2019 - 2020

Item	Description
Organization Manager	CACFP Organization's Profile, Site and Hold Information
Potential Sponsor	Potential Sponsor
Application Packet - Center	Center Application Forms (Organization and Site)
Application Packet - DCH	DCH Application Forms (Organization and Provider)
Advance Request	Organization's request for Cash Advance(s) for the current year
Advance Requests Manager	Manage requested Advance(s) for the current year
ACQR - Center	Center Actual Cost Quarterly Report
ACQR - DCH	DCH Actual Cost Quarterly Report
ACQR Summary - Center	Center Actual Cost Quarterly Report Status Summary
ACQR Summary - DCH	DCH Actual Cost Quarterly Report Status Summary
Annual Audits	Annual Audits
Annual Audit Status Summary	Annual Audit Status Summary
Download Forms	Forms Available for Downloading

Step 4: Click Add

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Action	Quarter	Date Range	Status
Add	1	10/01/2019 - 12/31/2019	Not Started
	2	01/01/2020 - 03/31/2020	Not Available
	3	04/01/2020 - 06/30/2020	Not Available
	4	07/01/2020 - 09/30/2020	Not Available

Step 4: Click Add

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Action	Quarter	Date Range	Status
Add	1	10/01/2019 - 12/31/2019	Not Started
	2	01/01/2020 - 03/31/2020	Not Available
	3	04/01/2020 - 06/30/2020	Not Available
	4	07/01/2020 - 09/30/2020	Not Available

Step 5: Input Total CACFP Reimbursement Received

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This total should be obtained from the [Claim Year Summary](#). *(Go to Claims)*
Add the **Earned Amount** of reimbursement for each of the three months for the Quarter.

Revenues




Budget Category	Approved Amended Budget	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Year to Date Revenues	Budget Balance	Percentage Budget Earned
Projected Total Annual Revenue	18,500	0	0	0	0	0	18,500	0.00
Total Revenues	18,500	0	0	0	0	0	18,500	0.00

Claim Month	Adj Number	Claim Status	Date Received	Date Processed	Earned Amount
Oct 2019	0	Processed	11/05/2019	11/06/2019	\$1,384.88
Nov 2019	0	Processed	12/06/2019	12/11/2019	\$1,056.01
Dec 2019	0	Processed	01/03/2020	01/08/2020	\$662.62

Step 6: Enter Operating Expenses by Category

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Operating Expenses								
Budget Category	Approved Amended Budget	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Year to Date Expenditures	Budget Balance	Percentage Budget Expended
Salary and Wages	0	0	0	0	0	0	0	0.00
Benefits	0	0	0	0	0	0	0	0.00
Food Purchases	16,000	0	0	0	0	0	16,000	0.00
Meal Contracts (meal cost)	0	0	0	0	0	0	0	0.00
Mileage (meal transporting cost)	0	0	0	0	0	0	0	0.00
Non-Food Supplies	1,250	0	0	0	0	0	1,250	0.00
Printing/Postage/Communications	0	0	0	0	0	0	0	0.00
Purchased Services	0	0	0	0	0	0	0	0.00
Food Service Space	0	0	0	0	0	0	0	0.00
Reimbursement to Unaffiliated Centers (Sponsors Only)	0	0	0	0	0	0	0	0.00
Equipment Purchase over \$500	0	0	0	0	0	0	0	0.00
Other	0	0	0	0	0	0	0	0.00
Total Operating Expenses	17,250	0	0	0	0	0	17,250	0.00

Step 8: Certify and Save

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Certification

☐

I certify that the information on this form, and supporting documents, is true and correct and that I will immediately report to the State any changes that occur to the information submitted. I understand that this information is being given in connection with receipt of federal funds. The State may verify information; and the deliberate misrepresentation or withholding of information may result in prosecution under applicable state and federal statutes.

Internal Use Only

Status:

Not Started



Date Approved:

Internal Comments:

^

v

Comments to Organization:

^

v

Created By: SQEvans on: 7/9/2020 8:23:10 AM

Save

Cancel

1st Quarter

Reporting period:

October 1 – December 31

- **Due Date:**
February 15th

2nd Quarter

Reporting period:

January 1 – March 31

- **Due Date:**
May 15th

3rd Quarter

Reporting period:

April 1 – June 30

- **Due Date:**
August 15th

4th Quarter

Reporting period:

July 1 – September 30

- **Due Date:**
November 15th



**What happens when
the ACQR is
submitted to the State
Agency?**

The ACQR
report will be
reviewed by
designated State
Agency staff.





Why Train?

Training is an **important** duty in the CACFP to help ensure staff are informed and aware of how to carry out their CACFP activities.

Training

All organizations are **required** to train their staff that have CACFP duties.



New Hire Training

Organizations must train each staff member **before** they perform any CACFP duty and then each program year.





Follow Our Lead!

Tips:

- Organizations can develop their trainings as needed for their staff.
- Use other training resources! Trainings are available through Food and Nutrition Service (FNS) or the Institute of Child Nutrition (ICN).

Required Training Topics

75

CACFP Requirements

Civil Rights

Recordkeeping

Meal Patterns

Meal Counts

Menu Books

Procurement

Food Allergies

Claims and Reimbursement

Properly Documenting Training

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TRAINING **MUST** BE PROPERLY
DOCUMENTED *IN WRITING*.



THESE DOCUMENTS **MUST** BE
RETAINED WITH THE
ORGANIZATION'S CACFP FILES.

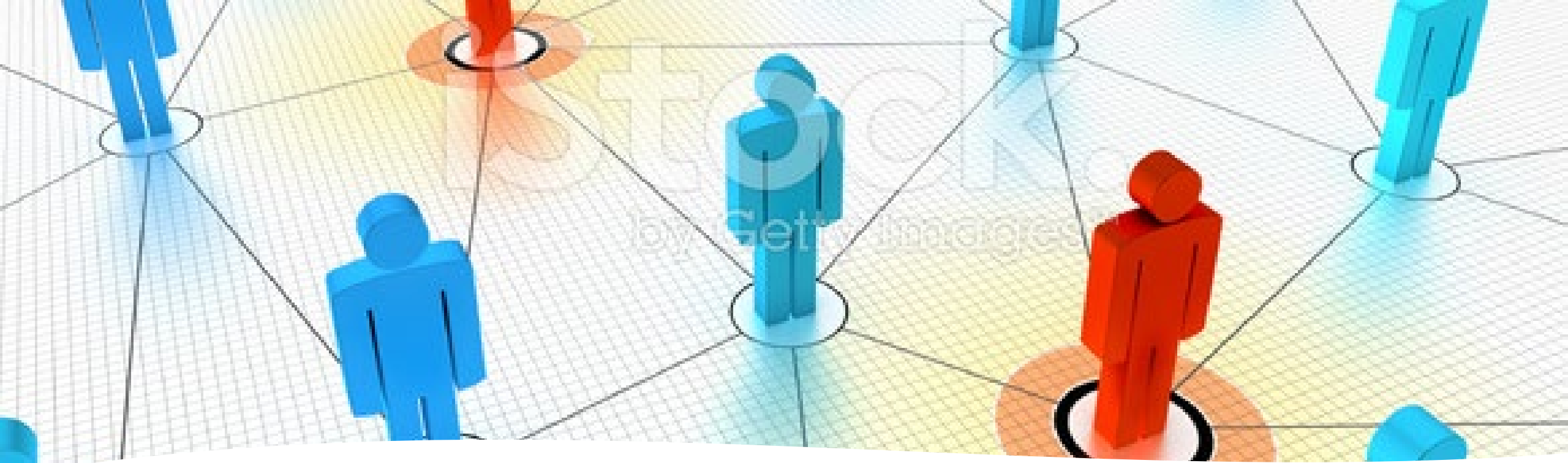
TRAINING SIGN IN SHEET

ORGANIZATION NAME: Child Nutrition Daycare

DATE: October 10, 2020

SUBJECT: CACFP Requirements & Civil Rights Training

Print Name	Signature	Position
Faith Kindly	<i>Faith Kindly</i>	Director/Owner
Hope Love	<i>Hope Love</i>	Cook
Charity Compassion	<i>Charity Compassion</i>	Infant Teacher
Generosity Leader	<i>Generosity Leader</i>	Bus Driver
Brave Loyalty	<i>Brave Loyalty</i>	Toddler Assistant
Creative Cooperation	<i>Creative Cooperation</i>	Director Designee
Zest Optimism	Zest Optimism	Custodian
Honest Curiosity	<i>Honest Curiosity</i>	Preschool Teacher
Intelligent Perseverance	INTELLIGENT PERSEVERANCE	Toddler Teacher
Unselfish Integrity	Unselfish Integrity	Afterschool Activist



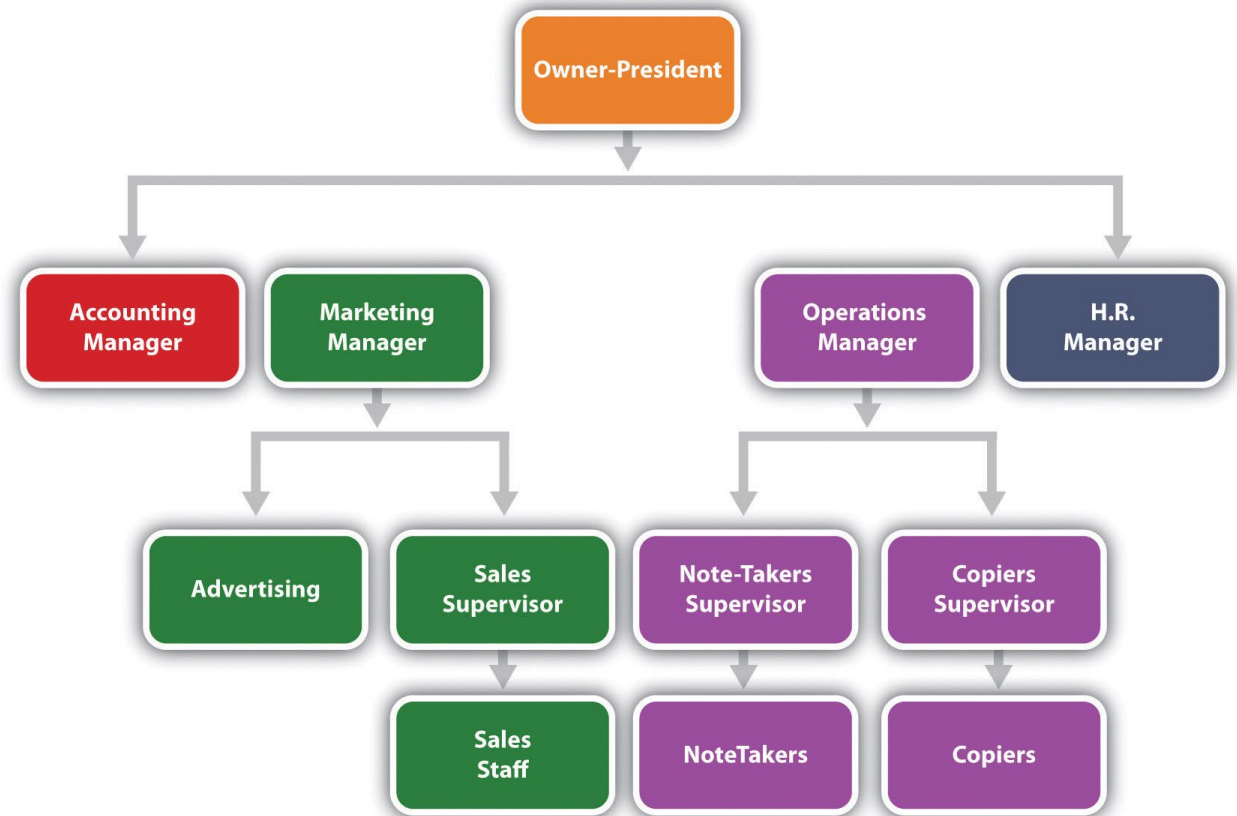
Key Staff

Who are your “Key Staff”?

Examples of Key Staff

78

- Director
- Assistant Director
- Owners
- Board Members
- Cook
- Caregivers/Teachers
- Volunteers

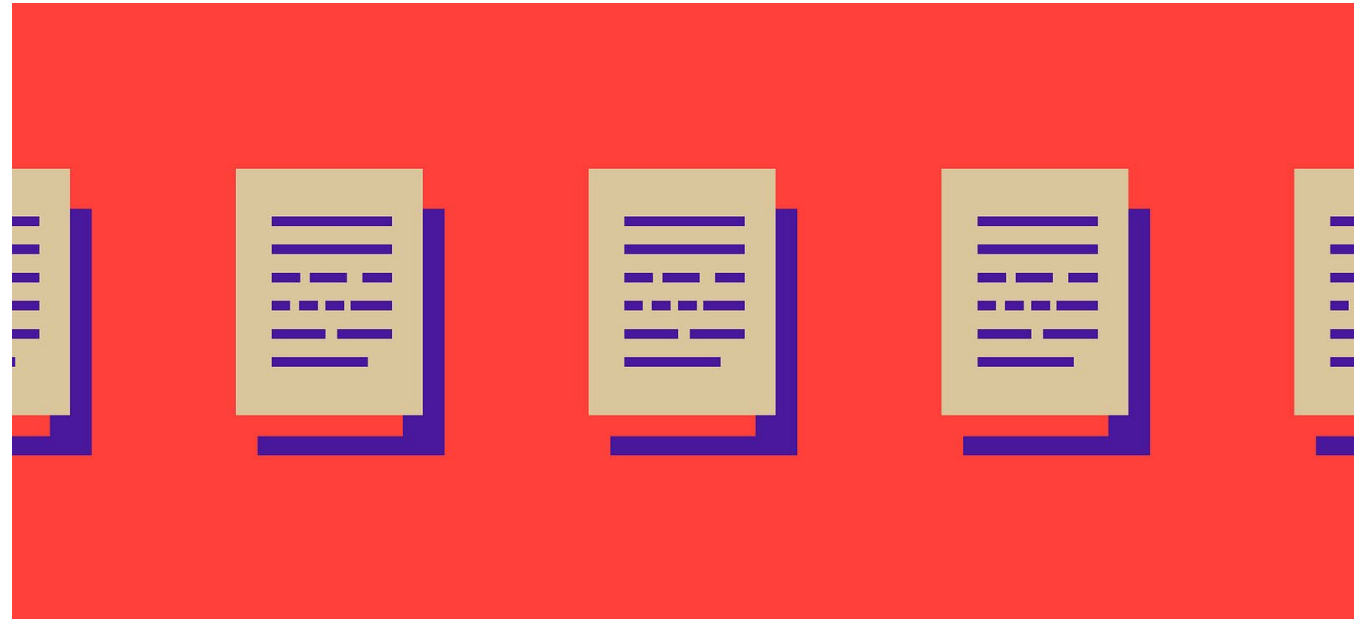


Annual Training Plan

Each Program Year, organizations must submit a detailed Training Plan to the State Agency.

The plan includes:

- Training Dates
- Training Topics





Failure to Train

Organizations that fail to attend the State Agency's mandatory training or provide the required trainings may be placed in the **Serious Deficiency** process.

