



Financial Management: Back to Basics

Training Takeaways

1. Acceptable and unacceptable receipts
2. Identify CACFP costs on receipts
3. Track CACFP costs onto a general ledger
4. Payroll documentation for CACFP paid staff
5. Reporting Expenses to DPI



Acceptable Receipts

Must be legible and contain:

- Date of purchase
- Itemized
- Cost of item
- Vendor/Supplier/Store
- Method of payment



Food Mart	
10/10/20XX	
Yogurt.....	3.46
Yogurt.....	3.46
Yogurt.....	3.46
Cupcakes.....	3.50
Baby Wipes.....	2.50
Coffee.....	5.50
WG Crackers.....	2.99
WW Bread	1.99
WW Bread.....	1.99
Paper Plates.....	3.49
Dish soap.....	1.49
1% Milk.....	2.59
1% Milk.....	2.59
Cookies.....	3.84
Cookies.....	3.84
Toaster Pastry.....	3.99
Total.....	\$50.68
Debit card XXXXXX	Approved
Thank you!	

Methods of Payment



ACCEPTABLE

- Debit
- Credit card
- Check



UNACCEPTABLE

- Cash
- WIC
- FoodShare



Unacceptable Receipt

- **No date of purchase**
- **No store/vendor listed**
- **No method of payment**

Cabbage Local per LB		
5.34 lb @ 0.89/ lb		4.75 1
Potato Mix RW per LB		
1.61 lb @ 1.59/ lb		2.56 1
Mushrooms Shitake /		
0.27 lb @ 5.49/ lb		1.48 1
Hunter Bacon /LB Bel		
0.48 lb @ 5.99/ lb		2.88 1
Shanghai Choy per LB		
2.15 lb @ 1.99/ lb		4.28 1
Shanghai Choy per LB		
0.92 lb @ 1.99/ lb		1.83 1
BALANCE DUE		18.22



Unacceptable Receipt

- Online order form, not receipt
- Does not show actual items or amount charged

Verizon LTE 12:37 PM 40%

samsclub.com

Secure Checkout
[Return to Cart/Help](#)
[Back](#)

Is this your primary phone number? We may need to contact you about your order.
(770) 460-0392 No, change my number

Would you like us to text you when your order is ready for pickup?
Yes, send text messages to

Choose pickup day & time

Sam's Club Sharpsburg, GA

Pickup Details:
Club #4789
310 Fisher Rd
Sharpsburg GA 30277
(770) 304-0346
[Change location](#)

- 1. Select day to pick up:
Monday, Nov 30, 2015
- 2. Select time:
07:00 AM - 09:00 AM

Order by 5pm for pickup the next day. When your order is ready for pick up, we will email you. Pickup times cannot be guaranteed until you receive your confirmation email.

You will be picking up this order. [Add a pickup address](#)

- ITEMS TO BE PICKED UP
 - QTY
 - TOTAL

- Bounty Select-A-Size Paper Towels with Prints (12 double rolls, 140 sheets)
Item #: 34535
[Remove](#)
 - 1 [Edit](#)
 - \$19.98
- Glad ForceFlex OdorShield Tall Kitchen Drawstring Trash Bags, Gain Original Scent (13gal., 120ct.)
Item #: 849011
[Remove](#)
 - 1 [Edit](#)
 - \$16.97

Special pickup instructions:

< >



Allowable CACFP Expenses

Food Costs:

- Creditable foods
- Meals from vendor
- Condiments
- Spices
- Ingredients in CACFP meals

Non-Food/Kitchen Supplies:

- Paper goods
- Cleaning supplies
- Kitchen utensils
- Dishes



Unallowable Non-CACFP Expenses

- Personal items or center supplies
- Non-creditable foods (i.e., coffee, ice cream, grain-based desserts)
- Food purchased for use outside of a CACFP meal
- Meals served to adults not working with CACFP
- Tax charged if nonprofit

Cannot be paid with
CACFP funds

Identify CACFP Costs

Total Each Cost

Food = \$22.53	
Non-food = \$4.98	
Unallowable (UA) = \$23.17	
Food Mart	
10/10/20XX	
Yogurt.....	3.46
Yogurt.....	3.46
Yogurt.....	3.46
Cupcakes.....	3.50 UA
Baby Wipes.....	2.50 UA
Coffee.....	5.50 UA
WG Crackers.....	2.99
WW Bread	1.99
WW Bread.....	1.99
Paper Plates.....	3.49 NF
Dish soap.....	1.49 NF
1% Milk.....	2.59
1% Milk.....	2.59
Cookies.....	3.84 UA
Cookies.....	3.84 UA
Toaster Pastry.....	3.99 UA
Total.....	\$50.68
Debit card XXXXXX	Approved
Thank you!	

Identify/Notate:

- ✓ CACFP Food
- ✓ Kitchen Supplies
- ✓ Non-CACFP Expenses

General Ledger

						CACFI
Date	Method of Payment (Check, CC, Cash)	Name (Payee on Check)	Total Amount of Receipt	Food	Nonfood/ Kitchen Supplies	Labo Food Servic (Kitch
10/10	Debit	Food Mart	50.68	22.53	4.98	

Food = \$22.53

Non-food = \$4.98

Unallowable (UA) = \$23.17

Food Mart

10/10/20XX

Yogurt.....	3.46	
Yogurt.....	3.46	
Yogurt.....	3.46	
Cupcakes.....	3.50	UA
Baby Wipes.....	2.50	UA
Coffee.....	5.50	UA
WG Crackers.....	2.99	
WW Bread.....	1.99	
WW Bread.....	1.99	
Paper Plates.....	3.49	NF
Dish soap.....	1.49	NF
1% Milk.....	2.59	
1% Milk.....	2.59	
Cookies.....	3.84	UA
Cookies.....	3.84	UA
Toaster Pastry.....	3.99	UA

Total.....\$50.68

Debit card XXXXXX

Thank you!

Approved

Payroll Documentation for CACFP Staff

100% CACFP Staff

- Payroll records



Not 100% CACFP

- Payroll records
- Daily time sheet

CACFP Daily Time Log						
Agency Name: ABC Day Care						
Employee Name: Sisco Francisco						
Position: Director/Cook				Month/Year: April 2020		
A	B	C	D	E	F	G
CACFP HOURS				CACFP AMOUNT		CACFP Job Code(s)
Date	Time In	Time Out	TOTAL hours	Rate of Pay	\$	From List Above
4/2	8:00 AM	2:00 PM	6	15.00	\$90.00	1, 2, 3, A, C
4/5	4:00 PM	6:00 PM	2	15.00	\$30.00	D
4/15	5:00AM	1:00 PM	8	15.00	\$120.00	2
					\$0.00	
					\$0.00	
					\$0.00	
					\$240.00	

**Number in Red Box is the maximum amount that can be charged to CACFP for this employee for the month. Record this number on your General Ledger form for tracking monthly CACFP expenses. These reports, along with your payroll records, will support the number that you report on Line #10 on the Annual CACFP Financial Report.*

Reporting Costs: Budget

- Part of Application/Contract
- Can be Amended
- Projection of Upcoming Program Year



Reporting Costs: Budget

- **Projection of Income:**
 - [CACFP Reimbursement Calculator](#)
 - Other program income (i.e. tuition)
- **Projection of Expenses**
 - CACFP Costs: Food, Kitchen Supplies, food service labor



Reporting Costs: Financial Report

- Actual Report of Past Program Period
- Documentation Support Reported Numbers
- Due dates:

Independent → October 1 – September 30 due November
Sponsoring Organization → Quarterly

Reporting Period

1st Quarter (October 1 - December 31)

2nd Quarter (January 1 - March 31)

3rd Quarter (April 1 - June 30)

4th Quarter (July 1 – September 30)

Due Date

March 1st

June 1st

September 1st

December 1st



Reporting Costs: Financial Report

- **ACTUAL Income:**
 - CACFP Reimbursement (automatic)
 - Other program income (i.e., tuition)
- **ACTUAL Expenses**
 - CACFP Costs: Food, Kitchen Supplies, food service labor, etc.
 - Must have been approved in Contract Budget





Independent Agencies

[How to Submit the Annual CACFP Financial Report](#)

- [Annual Financial Report \(paper form\)](#)

[General Ledger for Independent Centers](#)

[Daily Time Log for Independent Centers](#)

Sponsoring Organizations

[How to Submit the Quarterly CACFP Financial Report](#)

- [Quarterly Financial Report for Sponsors of Affiliated Sites \(paper form\)](#)
- [Quarterly Financial Report for Sponsors of Unaffiliated Sites \(paper form\)](#)

[General Ledger for Sponsoring Organizations](#)

[Daily Time Log for Sponsoring Organizations](#)

Financial Management Resources

[CACFP Training Spotlight: CACFP Costs](#)

Includes information on allowable and unallowable costs, and maintaining support documentation and a tracking system

[USDA Assessing Costs in the CACFP](#)

[CACFP Financial Management Regulations \(796-2, rev. 4\)](#)

[Local Food Purchase Log](#)

[Donated Food Log](#)

[CACFP Appeal Procedure and Request Form](#)

Resources



[Guidance Memorandum #11](#)

E-Learning Course: Financial Management

CACFP E-Learning Courses




The E-Learning courses below include lessons on CACFP requirements applicable to each type of program. Click on your program below.

[Child Care Centers, Outside of School Hours, Emergency Shelters, and Head Starts](#)

[Adult Day Centers](#)

[At-Risk Afterschool Centers](#)

[Family Day Care Homes](#)

- ☰ [Civil Rights Requirements](#)
- ☰ [CACFP Claims](#)
- ☰ [CACFP Claims - Emergency Shelters](#)
- ☰ [Financial Management](#) 
- ☰ [Annual Financial Report: Independent Centers](#)



[CACFP E-Learning Course](#)



Thank you!

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