
Child and Adult Care Food Program

Claim for Reimbursement
Fiscal Year 2006

To retrieve the claim for reimbursement training documents:

- 1. Go to <http://www.michigan.gov/mde> ;
- 2. Select programs and offices from the left column in the light blue section;
- 3. Select Grants Coordination and School Support from the left column in the dark blue section;
- 4. Scroll down to What's New

The first two documents listed there are:

- CACFP Claim for Reimbursement Handouts and
- CACFP FY 2006 Claim for Reimbursement Power Point Presentation

Print these documents for your reference.

Questions??

- MDE-CNAP-CACFP@michigan.gov

Interim Regulations 7CFR 226.7(b)

- SA shall monitor and review the institution's documentation of their nonprofit status to ensure that all Program reimbursement funds are used: (1) Solely for the conduct of the food service operation; or (2) to improve such food service operations, principally for the benefit of the participants.

Program Costs must be...

- Necessary
- Reasonable
- Allowable
- Current
- Not claimed as cost in another program
- Treated consistently for payment
- Net cost
- Allocated properly
- Documented

Something old and something new with the application...

- OLD ---Monthly budget in CNAP
- * used to include only budgeted values claimed through CACFP
- NEW ---Monthly budget in CNAP
- * now include all costs associated with CACFP regardless of funding source

Claim for Reimbursement

- General Information
- Food Service Operation Expenses
- Food Service Revenues

General Information

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- Total number of days food service was provided
 - Average daily attendance of all enrolled children
(# of children in attendance divided by # of days food was served in month)
 - Number of centers participating for the month of the claim

Food Service Operation Expenses

Administrative Expense

- Must be reported on the claim
- All costs for salaries & benefits spent on CACFP for:
 - Administrator
 - Bookkeeper
 - Secretary
 - Multi-Site Monitor
 - Other personnel directly involved at administrative level for CACFP (sites & sponsoring org. office)
- Costs associated with training & monitoring activities;
- Remember 15% administrative cost cap for sponsoring organizations!

Direct Labor Expenses

- Food preparation
- Meal/snack service
(including supervision of children while eating)
- Clean up
- Must be claimed
- Salaries and wages;
- Employment taxes & fringes;
- Overtime pay, holiday pay & comp. time;
- Incentive payments & awards;
- Severance pay.

Labor documentation

- Required for all labor claimed for CACFP reimbursement
- Time and Attendance/Time Distribution forms
(Available on CNAP)
Employee fills out daily
Signed by employee and supervisor
- Employee Handbook (compensation plan)
* see Operational Memo #4 from FY '02 for requirements
- Payroll records

Food Expenses

- Must be reported
- All food costs spent on CACFP meals/snacks
- Documentation:
 - Menu
 - Itemized receipts

Non-food Expenses

- Must be claimed
- Items related to meal production and service
- Allowable & Non-Allowable Costs handout

Indirect Expenses

- Must be claimed
- Costs to operate & maintain facilities:
 - Rent
 - Utilities (water, electricity, gas)
 - Trash pick-up
 - Janitorial services;
- Use allowances on buildings & equipment;
- Central accounting staff salaries;
- Receptionist's salary.

Indirect expense documentation

- Receipts for all claimed expenses;
- Pro-rated portion of the expense;
- Form to calculate cost on CNAP.

Depreciation

- May be claimed
- Used for capital goods greater than \$5,000
- Food service equipment – 15 years
- Heavy vehicles – 6 years
- Light vehicles – 7 years
- Electronics (like computers) – 5 years
- Space & facilities – 30 years

Depreciation documentation

- Receipts (also includes installation & delivery)
- Develop depreciation schedule (see handout)
- Few institutions will claim depreciation.

Total Food Service Expenses

- Total Food Service Expenses value is computer-filled.

Food Service Revenues

Center Income

- **Children's payments for meals** — pricing program
- **Adult payments for meals** — \$ amount staff or other adults pay to defray meal expense
- **Other food service revenue** — income to support food service (i.e. cash donations, interest income, Head Start funds, tuition, etc.)
- **Total Revenue** — computer enters this value

Data Entry Screen

- Same as last fiscal year
- Enter the number of CACFP meals/snacks
- Enter the number of non-enrolled children & adult meals... include ALL meals and snacks served but not claimed.

Non-profit Food Service Report

- If expenses exceed CACFP reimbursement, must assure that total expenses are paid from other funding sources;
- Shows expenses and revenues monthly with cumulative totals;
- Management tool for institutions;
- Management tool for MDE.

Stay tuned...

- Read all Operational Memos
- Your email must be current, complete and entered on Institution Information page of CNAP

Questions??

- MDE-CNAP-CACFP@michigan.gov
- Call (517) 373-7391