



STATE OF MICHIGAN  
DEPARTMENT OF EDUCATION  
LANSING



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SUPERINTENDENT OF  
PUBLIC INSTRUCTION

**FISCAL YEAR 2004**  
**CHILD AND ADULT CARE FOOD PROGRAM**  
**FAMILY DAY CARE HOME SPONSOR MEMO #5**

**TO:** Family Day Care Home Sponsors

**FROM:** Cheryl A. Schubel, Acting Supervisor  
Child and Adult Care Food Program

**DATE:** March 23, 2004

**SUBJECT: Revised Time and Attendance/Time Distribution Form for Documenting Labor Costs**

Family Day Care Home Sponsors claiming labor costs in the CACFP must keep the following documentation:

- Compensation Plan
- Payroll Records
- Time and Attendance Record
- Time Distribution Record

Refer to Fiscal Year 2002, Operational Memo #4 for specific information concerning required documentation for compensation plan and payroll records.

Time and attendance records are required for all labor costs charged to the program whether the employee is part-time or full-time or paid by the hour or salaried. Time and attendance records must reflect the **total time worked** by an employee. Time and attendance records must include a start time, end time, and absences; they must be prepared daily by the employee whose time is reported and they must be signed and certified as true and correct by the employee and supervisor.

A time distribution record must also be completed by each employee claimed and must account separately for the employee's total Program and non-Program activity (even when an employee performs only CACFP labor). The time distribution record must reflect actual activity by the half-hour for each employee and cannot be prepared in advance.

Attached is a new prototype form and instructions condensing the information formerly collected on the Time and Attendance record and Time Distribution record into one form.

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Family Day Care Home Sponsor Memo #5  
Page 2  
March 22, 2004

Each employee whose time is claimed must complete documentation of labor costs each month. Do not combine more than one month on a form. Each employee must complete and sign his/her own form. The supervisor must sign the form to certify that it is complete and correct. The sponsor must keep labor documentation on file for the current year and preceding three years.

Should you have any questions regarding this issue, please contact our office at (517) 373-7391.

**Please keep this memo on file or in a notebook for quick and easy reference.**

Attachments

CS:rs:glm