

CHECKLIST OF RECORDS

Note: All records must be available at the site listed on the application at any time for announced or unannounced review.

1. Records that document eligibility for the Summer Food Program
 - a. Approved agreement
 - b. Application
 - c. Site Information Sheet and agreement for each site including name, address and phone number of person at the site (not Sponsor employee) who is responsible for the site.
 - d. Evidence to show eligibility for each site based on serving needy children (or in the case of camps and enrolled sites, evidence to show that children are individually documented as being eligible for free or reduced price school meals.
 - e. Public release
 - f. Letter from IRS showing tax-exempt status (for private nonprofit sponsors)
 - g. Pre-operational site visit forms (for all sites)
 - h. Sponsor/site agreements
 - i. Documentation of training
 - j. Letter of engagement of CPA firm or independent accountant, or state or local government accountant and management letter (if applicable)
 - k. Letter to health department
2. Records that support the number of meals served to children
 - a. Daily count of milks delivered (temperature of milk as delivered)
 - b. Daily count of milks left over
 - c. Daily count of meals prepared or received at sites
 - d. Daily count of complete first meals served to children
 - e. Daily count of complete second meals served to children
 - f. Daily count of meals served to Program and non-Program adults
 - g. Daily count of disallowed meals
 - h. Daily count of excess meals
 - i. Process for handling leftover meals
3. Records that support food service costs
 - a. Food inventories
 - b. Delivery receipts for vended meals
 - c. Payroll and time-and-attendance records for site personnel
 - d. Purchase invoices (detailed with specifics about foods and quantities)
 - e. Purchase invoices for milk

- f. Cash log and receipts to support any cash purchases
 - g. Bank records to support any expenditures (have separate bank account for SFSP for Private-Non Profits)
 - h. Records of all checks written by the sponsoring organization that can be matched with the bank records
 - i. Use of credit cards in the sponsoring organization's name only with receipts and log
- 4. Records that support administrative costs
 - a. Payroll and daily time and attendance records for administrative personnel
 - b. Rental agreements for office equipment or space
 - c. Mileage records (with odometer readings and gas receipts)
- 5. Records to support funds accruing to the Program
 - a. Site records of cash collected
 - b. Copies of receipts given for cash donations
 - c. Records of any other funds received for the Summer Food Service Program
- 6. Other Records
 - a. Agreement with schools to furnish meals
 - b. Contract with food service management company
 - c. Bid Procedures used (documentation of bids sent and received with explanation of why this vendor was chosen)
 - d. Records and inventory of donated foods (form attached and approved by CN)
 - e. Monitor's reports of site visits and reviews
 - f. Records of training conducted with sign in sheets
 - g. Receipts, invoices, and bills for all rented or purchased items and services
 - h. Bank statements and deposit slips
 - i. Accounting ledgers
 - j. Sanitation and health reports
 - k. Ethnic-Racial Beneficiary Forms (top section totals must equal bottom section totals)