

**SOUTH CAROLINA DEPARTMENT OF SOCIAL SERVICES
POST OFFICE BOX 1520
COLUMBIA, SOUTH CAROLINA 29202-1520**

November 9, 2009

MEMORANDUM

TO: Child and Adult Care Food Program Administrators
(Child Care Center, Adult Care Center, After-School Snack Programs and Emergency Shelters)

FROM: Mary A. Young, Program Manager
Child and Adult Care Food Program

SUBJECT: Request for Yearly Summary of Expense Forms, Policy 10-02

In accordance with the *Child and Adult Care Food Program Financial Management Instruction*, FNS Instruction 796-2, revision 3, "all participating institutions must operate a nonprofit food service principally for the benefit of enrolled participants and maintain records documenting the operation of that food service." The documentation would include all information to support the use of CACFP funds such as receipts, invoices, timesheets, and other accounting records. The instruction further requires each institution to maintain accounting records that document the proper cost allocation between the program and nonprogram components of its food service operation.

The South Carolina Department of Social Services' CACFP office requires organizations that do not have a formal accounting system to summarize the use of CACFP funds on the monthly Summary of Expense and Year-to-Date (YTD) reconciliation forms. Organizations that use Quickbooks or other accounting software may choose to use the Summary of Expense in lieu of establishing a CACFP fund account in the organization's accounting system.

This policy is being issued to require organizations to *annually* submit a *copy* of their monthly summary of Expense and YTD Reconciliation forms or corresponding accounting system reports no later than November 30. Since CACFP operates on a federal fiscal year, October 1 through September 30, all information submitted should represent that period of time for the previous program year. For example, information submitted by November 30, 2009 should represent the period of October 2008 through September 2009.

Summary of Expense records will be received either electronically or by U.S. mail. The email address is cacfp@dss.sc.gov. All copies should be legible.

Mailing Address: **South Carolina Department of Social Services
Child and Adult Care Food Program
Post Office Box 1520
Columbia, South Carolina 29202-1520**

If you have any questions concerning this policy memo, please contact your CACFP Consultant.