



**No Kid Hungry Georgia Summer Summit  
Wednesday, February 4, 2026**

# ***Right from the Start:***

## Maintaining Financial Basics for SFSP Rural Non-Congregate Programs



**Who's in the  
Room?**

# Training Agenda

---

Training Objective

---

Nutrition Services Vision Statement

---

Non-Discrimination Statement

---

Purpose of the SFSP/Happy Helpings

---

Purpose of Rural Non-Congregate

---

SFSP/HH Financial Management System

---

SFSP/HH Financial Breakdown & Budget

---

SFSP/HH Program Cost

---

SFSP/HH Tracking Expenses

---

Financial Recordkeeping Requirements SFSP/HH Policy #20 Review

---

Compliance Best Practice & Pro-Tips

---

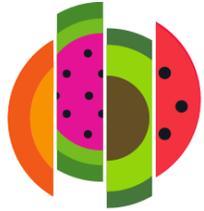
Resources

---



# Training Objective

- *Provide participants with an overview of SFSP/HH required financial management system.*
- *Review best practice in recordkeeping, record maintenance and retention to ensure program compliance.*



# Nutrition Services

DECAL

## Vision Statement

Working together with our partners to eradicate hunger and ensure nutritious meals for all Georgians!



# Nondiscrimination Statement

---

In accordance with federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, this institution is prohibited from discriminating on the basis of race, color, national origin, sex (including gender identity and sexual orientation), disability, age, or reprisal or retaliation for prior civil rights activity.

Program information may be made available in languages other than English. Persons with disabilities who require alternative means of communication to obtain program information (e.g., Braille, large print, audiotape, American Sign Language), should contact the responsible state or local agency that administers the program or USDA's TARGET Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800) 877-8339.

To file a program discrimination complaint, a Complainant should complete a Form AD-3027, USDA Program Discrimination Complaint Form which can be obtained online at: <https://www.usda.gov/sites/default/files/documents/ad-3027.pdf>, from any USDA office, by calling (866) 632-9992, or by writing a letter addressed to USDA. The letter must contain the complainant's name, address, telephone number, and a written description of the alleged discriminatory action in sufficient detail to inform the Assistant Secretary for Civil Rights (ASCR) about the nature and date of an alleged civil rights violation.

The completed AD-3027 form or letter must be submitted to USDA by:

**mail:**

U.S. Department of Agriculture  
Office of the Assistant Secretary for Civil Rights  
1400 Independence Avenue, SW  
Washington, D.C. 20250-9410; or **fax:** (833) 256-1665 or (202) 690-7442; or **email:** [Program.Intake@usda.gov](mailto:Program.Intake@usda.gov)

**This institution is an equal opportunity provider.**



# Purpose of the Summer Food Service Program/HH

---

The Summer Food Service Program (SFSP) / *Happy Helpings* is a program under the U.S. Department of Agriculture's Food and Nutrition Service (FNS) – *whose mission is to ensure children have access to nutritious meals and snacks when school is not in session.*



Happy  
Helpings

Georgia's Summer Food Service Program

# ***Rural Non-Congregate Meals***

## Purpose

To provide broader access to nutritious meals in the summer months when school is not in session, in areas where it is more difficult for children to participate in congregate meals, or when there is a lack of facilities to host congregate meals.

*\*The rural non-congregate option is not intended to replace congregate meal service and non-congregate meals cannot be provided when congregate meals are being served.*

# *Rural Non- Congregate Meals*

---

Who can offer Rural Non-  
Congregate Meals?





# ***SFSP Financial Management***

***Activities including;***

- *Budgeting*
- *Accounting*
- *Costing standards*
- *Management revenues*
- *Management expenditures*
- *Procurement standards*
- *Fiscal audits.*

# *SFSP Financial Management System*

*SFSP sponsors must follow regulations guidance to ensure funds are properly managed, controlled and used only for **allowable** cost.*

*Sponsors must record the receipt and expenditure of all program funds, program income and other income*

# **SFSP/HH Financial Breakdown & Budget**

# ***Financial Management Must Haves...***



***Financial Viability & Management***



***Internal Controls***



***Budgeting & Financial Documentation***



***Accounting & Recordkeeping***



***Allowable Costs***

# Internal Controls & Accountability

- Systems must exist to:
  - Safeguard funds
  - Prevent fraud/waste/abuse
  - Ensure accurate reporting
- Sponsors must maintain internal fiscal control processes that ensures:
  - SFSP funds are used only for program purposes
  - Meal reimbursements are accurately accounted for and reconciled
  - Duplicate claims and over-claims are prevented
  - Documentation supports all claimed reimbursement amounts

*Proper internal controls support compliance with State monitoring and federal audits.*

# Internal Controls in Happy Helpings/SFSP

*Policies and procedures that ensure:*

1. SFSP funds are used **only for allowable program costs**
2. Financial information is **accurate and complete**
3. Errors, misuse, and fraud are **prevented or detected**
4. Sponsors remain **compliant with federal and state requirements**

# Budgeting & Financial Documentation

- Sponsors must prepare and submit an administrative budget for State review and approval.
- Budget must:
  - List anticipated cost (staff, travel, training, supplies)
  - Demonstrate cost are ***reasonable, necessary, allocable*** and ***allowable***
  - Reflect planned operations including non-congregate meal service
  - Include documentation to support planned expenditures (*utilize past year data*)

# Budgeting & Financial Documentation— *Site Application(s) in GA. Atlas*

Site information impacts total allowable reimbursement based on:

- Days of operation for each month
  - Meal types
  - Geographic location (rural or urban)
- 
- Sites must be completely submitted and approved to capture an accurate reimbursement amount
- 
- Once your site application(s) are complete and saved, the ***budget detail will calculate*** the reimbursement amount based on all site entries. The image shows what the reimbursement will look like in your budget detail. Always remember you cannot request more than your reimbursement.

**Pro Tip:** Site information should be entered and completed in GA. Atlas for all sites before entering costs in the budget.

# Budgeting & Financial Documentation, cont....

- Development and approval of the program budget is established through an institution's/sponsor's budget submission process in GA ATLAS.
  - Sponsors must ensure income and expenses are consistent with an **approved** program budget
  - All costs must be approved by DECAL
  - Costs not previously approved or exceeding the approved amount may be cited as ***disallowed costs***

***What about budget amendments?***

# *When Revisions are Necessary*

## **New or Emergency Costs**

*When do I need to submit a budget revision?*

- Sponsor projects a new cost item will be incurred that requires prior or specific prior approval or special consideration; (i.e. formal procurement)
- When an approved specific prior written approval item's actual cost is found to be more than the actual approved amount

**Notify Budget Specialist within  
24 Hours**

## **Capacity Increase/Decrease**

*When do I need to submit a budget revision?*

- When an increase in budgeted costs requires formal procurement.
- Sponsor projects an increase or decrease **by 20%** or more for costs previously approved
- Sponsor has **25%** increase or decrease in sites
- When allocation methodologies changes within organization resulting in an increase or decrease of **20%** or more

**Notify Budget Specialist  
within 3 Days**

## *When Revisions are Necessary, cont.*

### **For both 24 hour and 3-day requirements:**

- Costs incurred with HH/SFSP funds, prior to the effective date of approval, will be cited as unallowable costs
- Failure to submit Budget Revisions as required will result in the ***disallowance*** of all costs incurred and paid for with Happy Helpings funds.

7 CFR 225.6 (c ) (3) (ii) (B) and 225.15 (a) (1)

# *Completing revisions in GA. Atlas*

## To submit a budget revision:

- Login to ATLAS, click on the current program year
- Click the “revise” button next to Budget Detail
- Click the appropriate line item and adjust the cost as necessary
- Click ‘close’ after each line to ensure the new entry is saved
- Scroll down to the certification box and make sure it’s checked
- Click the Submit for Approval

✓ Be sure you have uploaded supporting documents for the requested cost changes

✓ Be sure site application changes have been approved before submitting a revision

# *Utilizing the Budget Checklist*

The budget checklist highlights the requirements needed to submit a complete budget.

- Use the checklist as a reference to determine the accuracy of disclosure and documentation of costs intended to be approved for Program meal reimbursement.

## **Before entering cost in the budget:**

- Determine if costs are shared or 100% Non-Profit food service related.
- Collect all source documents that support costs.
- Calculate and document cost by Program (SFSP/Other)

<https://www.decal.ga.gov/documents/attachments/BudgetChecklist.pdf>

# *Utilizing A Food Service Management Company (FSMC)*

A vendor that prepares and/or delivers meals for CACFP.

## **Common Types:**

-  Caterers
-  Restaurants
-  School Food Authorities (SFAs)

## **Must Follow Procurement Rules:**

- **Micro-Purchase** ( $\leq$  \$15K)
- **Small Purchase** ( $>$  \$15K–\$350K)
- **Formal Procurement** ( $>$  \$350K) refer to [ProcurementNutrition@dec.al.ga.gov](mailto:ProcurementNutrition@dec.al.ga.gov)

 *Choose your method based on total cost.*

# *Utilizing A Food Service Management Company (FSMC)*

## ***5 Types of FSMC Agreements:***

*Choose the contract that matches your service*

- 1. Pay Per Meal** – Fixed price per meal
- 2. Pay Per Staff** – Hourly rate for cooks or servers
- 3. Agreement to Furnish Meals** – Vendor provides full meals
- 4. Agreement to Furnish Foods** – Vendor supplies ingredients that must be manipulated on site or at a Central kitchen
- 5. SFA Agreement** – School provides meals under a written contract (no bid required)

# Budget Questions? Contact...

Budget Representative	Institution Assignment	Email	Phone Number
Kristy Lanier	o (zero) - M Excluding Combo Sponsors	<a href="mailto:Kristy.Lanier@decal.ga.gov">Kristy.Lanier@decal.ga.gov</a>	(770) 359-4401
Gwendolyn Howard	N-Z All Combo Sponsors	<a href="mailto:Gwendolyn.Howard@decal.ga.gov">Gwendolyn.Howard@decal.ga.gov</a>	(404) 651-7191

[Nutritionbudget@decal.ga.gov](mailto:Nutritionbudget@decal.ga.gov)



# Accounting & Recordkeeping

- Sponsors must maintain:
  - Clear accounting records
  - Retain supporting documentation (invoices, receipts, meal counts, ledgers, bank statements)
  - *Comply with policy #20 Financial Recordkeeping*
- All financial transactions pertaining to SFSP funds must be documented and available for audits & reviews

# *Separate vs. Commingled Account*

- Sponsors are encouraged to utilize separate food service account when managing program funds.
- If comingled account must be used, sponsors must utilize **chart of accounts** and ensure a clear system of distinguishing program funds.

***DECAL SFSP Policy # 8***—Maintaining the Integrity of Summer Food Service Program Funds in a Separate or Commingled Account

# *Separate vs. Commingled Account*

## Separate Account

***SFSP funds kept in a dedicated account***

Easiest to track and review

Clear audit trail

Lower risk of findings

Recommended for new sponsors

## Commingled Account

***SFSP funds mixed with other organizational funds***

Allowed, but requires strong internal controls

SFSP transactions must be clearly identifiable

Higher risk if records are incomplete

Best for experienced sponsors

# Common Audit & Review Findings (Commingled Accounts)

- SFSP expenses **not clearly identifiable**
- Inadequate documentation to support **allowable costs**
- SFSP funds used to cover **non-SFSP expenses**
- Delayed reimbursement causing **cash flow issues**
- Inability to **reconcile bank statements** to SFSP records

# ***DECAL may REQUIRE Separate account if...***

## **1. Failure to maintain adequate records.**

*Missing/incomplete/different amounts or payees for invoices, receipts, canceled checks, inventories resulting in false/inflated/unsubstantiated claimed costs.*

## **2. Improper use of funds.**

## **3. A history of administrative or financial mismanagement in any Federal child\nutrition program**

***DECAL SFSP Policy # 8***—Maintaining the Integrity of Summer Food Service Program Funds in a Separate or Commingled Account

# **SFSP/HH Program Cost**

# Program Cost Requirements

- ✓ Submit valid monthly claims for reimbursement to DECAL
- ✓ Valid monthly claims are paid based on the number of eligible meals served by the reimbursement rate
- ✓ Earned reimbursement can be used for **allowable** operating and administrative costs incurred during program operation



**Cost Disallowance in the Summer Food Service Program (SFSP) – November 1, 2023**

# Allowable cost must be:

- Necessary and reasonable
- Authorized under State or local laws or regulations
- Consistent with program requirements
- Not chargeable to or included as a cost to any other federally financed program in current or prior cost period



# ***Unallowable cost occurs when:***

- Cost inconsistent with FNS
- Reimbursement used for cost requiring prior or specific prior written approval
- Cost not submitted and approved in the budget
- Cost that exceeds the annual approved SFSP budget
- Inconsistent allocation methodologies
- Missing records, invoices, receipts, labor documentation, bank statements, financial records, etc..



**Cost Disallowance in the Summer Food Service Program  
(SFSP) – November 1, 2023**

# *Allowable or Not?*

Expense	Allowable?	Why
Meal packaging bags	✓	Required for distribution
Delivery driver mileage	✓	Direct program cost
Staff overtime without timesheets	✗	No documentation
Promotional banners	⚠	Must be reasonable & documented
Home delivery to ineligible households	✗	Eligibility violation
Coolers with temperature logs	✓	Food safety

# **SFSP/HH Tracking Expenses**

# ***What Expenses Must Be Tracked...***

## **Food**

- Unitized meals
- Bulk food for multi-day packs
- Spoilage due to long routes (must be documented)

## **Packaging & Supplies**

- Boxes, insulated bags, labels
- Ice packs or dry ice (if allowable in your state)

## **Labor**

- Packing time
- Delivery driving time
- Distribution staffing

*Must be **time-and-effort documented***

## **Transportation**

- Mileage logs
- Fuel receipts
- Vehicle rental or maintenance (if allowable)

## **Equipment**

- Coolers, carts, thermometers
- Temperature monitoring tools

# ***How to Track Expenses Correctly***

## **Tie Every Cost to SFSP**

- Mark invoices with “**SFSP – Non-Congregate**”
- Note **site name, date range, and purpose**
- Implement weekly cost review

## **Use the Right Logs**

- Mileage logs (route, date, miles, driver)
- Labor time sheets (SFSP vs non-SFSP time)
- Meal packing counts
- Delivery receipts
- Maintain payroll documentation



# ***How to Track Expenses Correctly***

- ❑ Compare budget approval to actual costs and determine if a budget revision needs to be submitted or do you need to utilize other program revenue
- ❑ Ensure all transactions are being appropriately recorded throughout the duration of the program
- ❑ Review the ***Management Plan*** and make sure you are following your own financial recordkeeping practices



# ***Common Rural Non-Congregate Tracking Mistakes***

- ❑ Claiming mileage without a route log
- ❑ Flat labor percentages without time tracking
- ❑ Ordering food for projected participation, not actual pickups
- ❑ Claiming unused or returned meals
- ❑ Missing documentation for multi-day meal bundles



# **SFSP Financial Recordkeeping Policy #20**

*Understanding State Reviews & Policy, Financial Management,  
Record Maintenance, and Production*

# Reviews

Sponsors participating in the Summer Food Service Program (SFSP) are subject to audits/compliance reviews designated by DECAL, DECAL contractors, USDA, or any of their representatives.

- The reviews can be ***announced*** or ***unannounced***.
- The requested SFSP records will only be accepted and reviewed if made available upon request and retrieved from the location as stated within the "Recordkeeping" section of the online Management Plan.

# Policy

Failure to maintain Program records in accordance with Federal regulations, DECAL policy, and guidance shall result in:

- ***Review finding***,
- ***Meal reclaim*** for the period covered by the records in question,
- ***Cost disallowance*** for the period covered by the records in question, and/or the sponsor being declared...
- ***Seriously Deficient***



# *Financial Recordkeeping*

# Financial Recordkeeping Requirements

Financial records must:

- Be current, complete & accurate
- Confirm program funds used for its intended purpose
- Support approved and allowable program expenses
- Support all food service operations
- Confirm funds are used solely for the operation or improvement of food service
- Include a separate bank account or chart of accounts (*separate vs. comingled accounts*)

# Financial Records Maintained

- Monthly Record of Cost (MROC)
- Bank statements
- Canceled checks
- General ledgers
- Chart of accounts
- FSMC Contracts
- Receipts & invoices
- Time & labor documentation
- Milage documentation
- Procurement documents

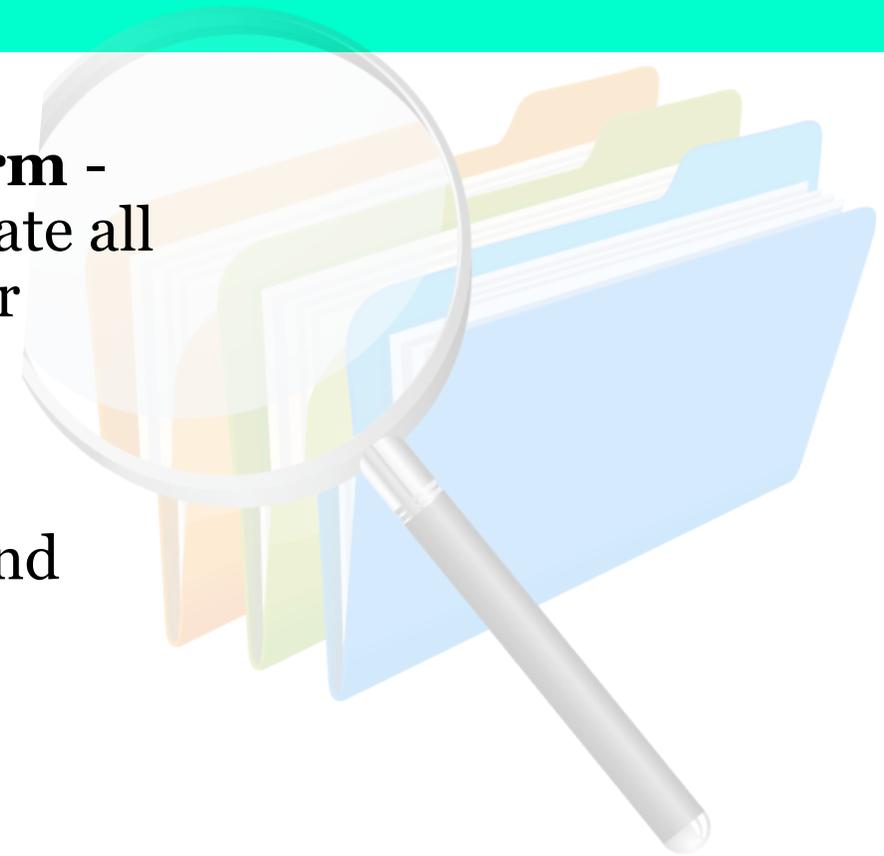
*Records must be available immediately upon request for review by DECAL, USDA or any of their representatives.*

# Monthly Forms to Support Use of HH Reimbursement

## **Attachment 31** - Monthly Record of Cost Form -

This form **MUST** be completed monthly and indicate all costs incurred and paid with HH reimbursement or other funding sources.

Copies of *all receipts, invoices*, etc. **MUST** be attached. The form **MUST** be maintained on file and made available for review upon request.



**DECAL SFSP Policy #20 - Financial Recordkeeping in the Child and Adult Care Food Program (CACFP) and the Food Service Program (SFSP)**

**MONTHLY RECORD OF COST FORM**

SPONSOR NAME:	ABC Summer Learning
MONTH/YEAR:	Jan-24
TOTAL MONTHLY COSTS:	2,881.53
AMOUNT OF EXCESS FUNDS USED FOR COSTS:	0.00



Date of Receipt	Payment Made To:	Function Type: Operating/ Administrative	Food Costs (Contracted and Store Purchases) Operating Only	Non-Food Supply Costs (Disposable plates, hair nets, etc.) Operating Only	Facilities and Space Costs (School or Office Space)	Labor and Benefits Costs (Employee Only)	Contracted Labor Costs (1099 Labor)	Equipment Costs (non-vehicle) (Depreciation of equipment, rental costs)	Expendable Supplies (Paper, ink, folders, and other disposable supplies)	Payment Date and Check #	Shared Costs with Other Funding Sources (Enter a check mark)
1/21/2024	Walmart	Operating	\$310.90								
1/21/2024	Walmart	Administrative		\$102.10							
1/4/2024	Walmart	Operating	\$510.34								
1/9/2024	Sam's	Administrative	\$390.15								
1/11/2024	Piggly Wiggly	Operating				\$250.00				1/16/24 #234	
1/16/2024	Victoria Carden	Administrative		\$150.12							
1/22/2024	Walmart	Operating	\$603.19								
1/26/2024	Sam's	Administrative	\$156.09								
1/29/2024	Publix	Operating	\$140.32								
1/31/2024	Piggly Wiggly	Administrative				\$268.32				1/31/24 #237	
1/31/2024	Victoria Carden	Operating									
		Administrative									
		Operating									
		Administrative									
		Operating									
		Administrative									
		Operating									
		Administrative									
		Operating									
		Administrative									
		Operating									
		Administrative									
		Operating									
		Administrative									
<b>TOTAL</b>			\$2,110.99	\$252.22	\$0.00	\$518.32	\$0.00	\$0.00	\$0.00		
<b>TOTAL ADMINISTRATIVE</b>			\$2,110.99	\$252.22	\$0.00	\$518.32	\$0.00	\$0.00	\$0.00		
<b>TOTAL</b>			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		



# Monthly Forms to Support Use of HH Reimbursement

**Attachment 23 - Mileage Record - Administrative Staff** - This form **MUST** be completed by all staff performing administrative tasks (monitors, Sponsor administrative staff visiting/reviewing sites). The form **MUST** be maintained on file and made available for review upon request.

**Attachment 24 - Mileage Record - Site and Food Service Staff** - This form **MUST** be completed by all staff performing operating tasks specifically related to transporting meals to/from feeding sites. The form **MUST** be maintained on file and made available for review upon request.

# Mileage Records

Attachment 23

SFSP MILEAGE RECORD - ADMINISTRATIVE STAFF*						
Use this form for any staff performing an administrative task (e.g. monitors, sponsor administrative staff visiting/reviewing sites).						
Name of Employee:						
Date	Odometer Reading: Start	Odometer Reading: Stop	Number of Miles	**Mileage Rate	Number of Miles Times Mileage Rate	Itinerary
			0		0	
			0		0	
			0		0	
			0		0	
			0		0	
			0		0	

Attachment 24

SFSP MILEAGE RECORD - SITE AND FOOD SERVICE STAFF*						
Use this form for any staff performing an operating task, specifically related to transporting meals to/from feeding sites.						
Name of Employee:						
Date	Odometer Reading: Start	Odometer Reading: Stop	Number of Miles	**Mileage Rate	Number of Miles Times Mileage Rate	Itinerary
			0		0	
			0		0	
			0		0	
			0		0	
			0		0	
			0		0	

# Travel Costs and Mileage Reimbursement

## Description of Cost

### Operating costs

1. When meals/components are picked up from food service management companies and/or vendors, grocery stores, etc.,
2. When credible meals are delivered to approved sites, or eligible children are transported to approved sites for meal service

### Administrative costs

1. When traveling to and from sites for Program purposes to conduct monitoring visits, or technical assistance visits
2. Travel to Program related trainings, meetings, and conferences

## Things to Know

- Cost requires prior approval
- May be charged on an ACTUAL, PER DIEM or MILEAGE basis
- Only allowable when consistent with cost normally allowed by the institution in its non-Program operations.
- Travel reimbursement methods must be addressed and detailed in the sponsors compensation plan
- If using mileage, the \$ amount request must be consistent with the rate and annual miles listed in Question #12 in the Budget Questions & Assertions Section.

# Travel Costs and Mileage Reimbursement cont...

## Van/Truck Rental

- Actual Operating Costs
  - Rental Fee
  - Fuel Costs

## Personal Vehicle

- Mileage paid to **OWNER/DRIVER** of vehicle
- Administrative or operating miles depends on reason for mileage

## Federal Per Diem

- Charged at current year's rate
- Includes flat rates for lodging and for meals and incidental expenses
- Administrative or operating miles depends on reason for mileage

## School Bus

- Actual Operating Costs
  - Fuel Costs
  - Maintenance Costs

## Company Vehicle

- Mileage paid to the **COMPANY, or**
- Actual Costs
  - Depreciation, **or**
  - Lease costs, **or**
  - Operating Costs
    - Fuel Costs
    - Maintenance Costs

# Monthly Forms to Support Use of HH Reimbursement cont.

**Attachment 25 - Time Report - Administrative Staff** - This form **MUST** be completed by all administrative personnel (Administrators/Directors, monitors, bookkeepers, office staff) performing HH duties. The form **MUST** be maintained on file and made available for review upon request.

**Attachment 26 - Time Report - Site and Food Service Staff** - This form **MUST** be completed by all operating staff (cooks, kitchen staff, food service managers, site supervisors, delivery drivers) performing HH duties. The form **MUST** be maintained on file and made available for review upon request.

**Attachment 27 - Time Distribution Report** - This form **MUST** be completed by all employees who work both HH operating and administrative duties and/or the employee's duties are not 100% HH and works other non-HH duties.



## TIME DISTRIBUTION REPORT: Dual Administrative & Operational Staff Summer Food Service Program (SFSP)

Employee Name: Victoria CardenPayroll Period: 1-15 to 1-31 2024

**Instructions:** The employee must complete this form according to his/her pay schedule whether weekly, bi-weekly, twice a month. In column A and F indicate the correct month that corresponds to the date in the pay period being documented. For example, if the pay period is 3/31-4/14, March would be noted in column F beside the 31st date, where April would be noted beside the remaining days. In columns C and/or H, indicate the number of hours per day spent on administrative and operational activities related to the SFSP, and in column D and/or I those hours worked on non-SFSP related activities for each day worked in the pay period. Columns E and/or J must equal the total number of hours the employee worked for the organization completing both SFSP and Non-SFSP duties for each day. Use the formula at the bottom to prorate the labor cost and charge only the applicable portion to the SFSP.

A Month	B Date of Month	C Hours Worked on SFSP		D Non-SFSP Hours Worked	E Total Hours Worked for Organization	F Month	G Date of Month	H Hours Worked on SFSP		I Non-SFSP Hours Worked	J Total Hours Worked for Organization
		Admin.	Oper.					Admin.	Oper.		
	1st					Jan	17th	0	3	3	6
	2nd					Jan	18th	0	4	2	6
	3rd					Jan	19th	0	3	3	6
	4th						20th				
	5th						21st				
	6th					Jan	22nd	0	4	3	7
	7th					Jan	23rd	0	4	2	6
	8th					Jan	24th	0	4	2	6
	9th					Jan	25th	0	4	3	7
	10th					Jan	26th	0	4	3	7
	11th						27th				
	12th						28th				
	13th					Jan	29th	0	4	2	6
	14th					Jan	30th	0	4	3	7
Jan	15th	0	4	3	7	Jan	31st	0	4	3	7
Jan	16th	0	4	4	8		<b>TOTAL</b>	<b>0</b>	<b>50</b>	<b>36</b>	<b>86</b>

I certify that this is an accurate record of the number of hours worked performing duties related to the Summer Food Service Program.

Victoria Carden  
Employee's Signature

1-31-24  
Date

### TO BE COMPLETED BY SUPERVISOR/AUTHORIZED REPRESENTATIVE

**A. (HOURLY PAID STAFF) Complete only for staff paid on an hourly basis.**  
Total administrative hours worked on SFSP \_\_\_\_\_ x \$ \_\_\_\_\_ (hourly wage) = \$ \_\_\_\_\_ (Total admin. SFSP salary)  
Total operational hours worked on SFSP 50 x \$ 9.00 (hourly wage) = \$ 450.00 (Total oper. SFSP salary) \*If approved 100% may be paid with SFSP funds. 36 hours are to be paid with non-SFSP funds.

**B. (SALARIED STAFF) Complete only for staff not paid on an hourly basis.**  
Total administrative hours worked on SFSP \_\_\_\_\_ ÷ Total hours worked \_\_\_\_\_ = \_\_\_\_\_ %  
Total Salary for pay period \$ \_\_\_\_\_ x \_\_\_\_\_ % = \$ \_\_\_\_\_ (Total admin. SFSP salary)  
Total operational hours worked on SFSP \_\_\_\_\_ ÷ Total hours worked \_\_\_\_\_ = \_\_\_\_\_ %  
Total Salary for pay period \$ \_\_\_\_\_ x \_\_\_\_\_ % = \$ \_\_\_\_\_ (Total oper. SFSP salary)

All required payroll records are on file and will be available for review when requested. Salaries charged to the SFSP are approved in the Program budget.

Signature of Supervisor/Authorized Representative John Doe, Supervisor  
Revised 1/2020

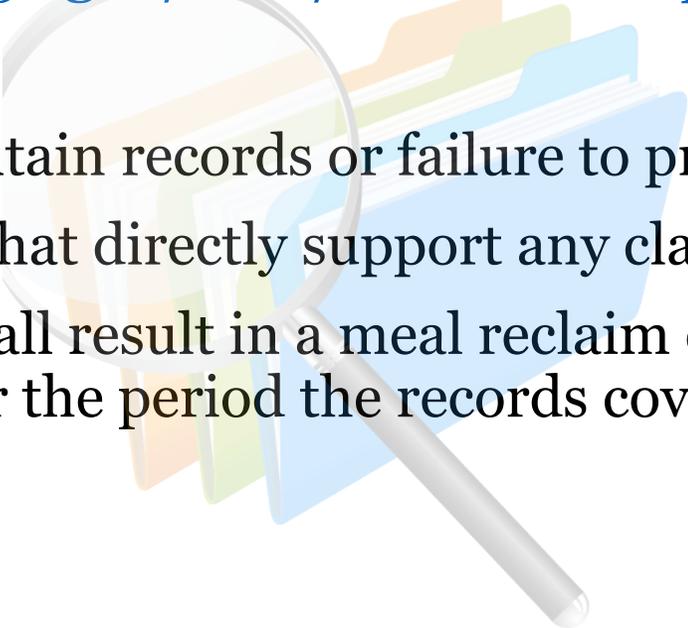
Date 1-31-24

SAMPLE



# Recordkeeping Forms

Happy Helpings Program forms are available at <http://dec.al.ga.gov/BftS/FormList.aspx?cat=SFSP>.

A magnifying glass with a silver handle is positioned over a folder with several colorful tabs (orange, green, blue). The folder is slightly open, showing some papers inside. The magnifying glass is centered over the text below.

Failure to maintain records or failure to provide access to records that directly support any claim(s) for reimbursement shall result in a meal reclaim or disallowed costs for the period the records cover.

**DECAL SFSP Policy #5 - Recordkeeping Requirements for All Sponsors and Sponsored Facilities Participating in the Summer Food Service Program (SFSP)**

***Compliance Best  
Practice & Pro-Tips***

# Best Practice for Rural Non-Congregate Financial Management

- ✓ Establish ***clear internal accounting systems***...separating SFSP funds from other organizational funds
- ✓ ***Use standardized procedures*** for tracking meal distribution (pickup log, delivery records)
- ✓ ***Train staff*** on non-congregate documentation and accountabilities
- ✓ Maintain ***central filing system*** for all invoices, receipts, timesheets and claims
- ✓ Regularly ***reconcile meal counts*** against reimbursement and budgets



# Best Practice for Rural Non-Congregate Financial Management

- ✓ Meal count records retained
- ✓ Delivery routes and logs retained (if applicable)
- ✓ Parent/guardian pickup procedures documented
- ✓ Invoices, receipts, and proof of payment on file
- ✓ Payroll records and time & effort documentation maintained
- ✓ Bank statements and ledgers retained
- ✓ Records kept for **at least 3 years + current year**



# **Pro-Tip #1: Conduct a Financial Self-Assessment...***what your reviewer is asking...*

- Does the institution/sponsor have a complete and ***accurate Monthly Record of Costs form*** or an approved alternate form/method to separate such costs?
- Are all costs charged to the CACFP and/or the SFSP ***allowable costs***?

- Is the general or financial record management system ***well organized?***
- Did the institution/sponsor ***obtain DECAL approval***, or if necessary, prior approval, specific prior written approval, or FNS approval for all expenses utilizing program funds?

# **Pro-Tip #2: Conduct a Financial Self-Assessment...***what your reviewer is asking...*

- Does the institution/sponsor ***have invoices/receipts*** to support all financial transactions captured in the general ledger or record management system that establishes what was purchased and charged to the Program?
- Does the institution/sponsor ***utilize a general ledger or other comprehensive record*** management system that captures all the financial transactions and/or activities conducted for the institution's/sponsor's food service program?

- Are ***receipts of Program income properly safeguarded, deposited in a timely manner***, and properly classified on the institution/sponsor's financial statements?
- Does the institution/sponsor have ***full oversight over and accountability*** for all Program assets as evidenced by periodic bank reconciliations?

# Resources

*Tools for best  
Recordkeeping Practices*



*Bright from the Start: Georgia Department of Early Care and Learning*  
**How to Keep SFSP Records & Claim Documentation**

➤ **Step 1: The purpose of recordkeeping is to:**

- Support the eligibility of approved sites.
- Support the number of creditable meals served & claimed for the number of approved sites for the number of approved operating days.
- Support the use of SFSP reimbursement on allowable administrative and operating costs claimed.

➤ **Step 2: The major recordkeeping categories are to support claimed meal counts.**

Claim Item – Number of Meals/Snacks Served	Types of Records to Maintain: 	Recommended File System:  Create a separate folder for each site. In each folder, organize supporting documentation examples provided below.
Breakfast AM Snack Lunch PM Snack Supper	<ul style="list-style-type: none"> <li><input type="checkbox"/> <b>Daily Meal Count Sheets:</b> Attachments: 16/16-A or 18-A, or 19/19-A</li> <li><input type="checkbox"/> <b>Weekly Meal Consolidation Forms:</b> Attachment 19/19-A</li> <li><input type="checkbox"/> <b>Monthly Consolidation Forms:</b> Attachments 20 and/or 20-A (optional)</li> <li><input type="checkbox"/> <b>Pick-up and/or Delivery receipts</b> (from the FSMC or central kitchen.</li> <li><input type="checkbox"/> <b>Daily Production Records:</b> Attachment 22</li> <li><input type="checkbox"/> <b>Monthly Menu Record-</b>(Required if meals served to sites are different than approved menu in the application.</li> </ul>	<ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> For each month, create a notebook with all the meal count forms organized in alphabetical order by site. Under each site, have the meal count forms for each corresponding claim month.</li> <li><input checked="" type="checkbox"/> <b>Example:</b> <ul style="list-style-type: none"> <li><input type="checkbox"/> Section 1 – Monthly Consolidated Form</li> <li><input type="checkbox"/> Section 2 – Weekly Meal Count forms with corresponding daily meal count forms, along with corresponding delivery or pick-up receipt, and production records (self-prep sites only)</li> <li><input type="checkbox"/> Section 3 – Copy of final menu of meals/snacks served to the site.</li> </ul> </li> </ul>

➤ **Step 3: Organize records based on approved budget items and demonstrate the use of SFSP reimbursement on allowable costs.** See the table below to see how each budget line item, the type of records required for the cost listed and the recommended filing system.

Budget Cost Category	Corresponding Subcategories	Common Types of Records to Maintain for Each Cost: 	Recommended Filing System for these Cost Records:  Create a separate folder for the fiscal year. Within the folder, create separate sections for each claim month, methodology allocations and applicable contracts.
Food Costs (Operating)	<ul style="list-style-type: none"> <li><input type="checkbox"/> Food Cost                             <ul style="list-style-type: none"> <li><input type="checkbox"/> Contracted Food Costs (FSMC or Vendor)</li> <li><input type="checkbox"/> Store Purchases</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> <b>Monthly Record of Costs Form:</b> Attachment 31</li> <li><input checked="" type="checkbox"/> Vendor Receipts/Weekly Invoice Statements</li> <li><input checked="" type="checkbox"/> FSMC Agreement or Contract</li> <li><input checked="" type="checkbox"/> Store Receipts/Invoice Statements</li> <li><input checked="" type="checkbox"/> Canceled Checks and/or bank statements</li> <li><input checked="" type="checkbox"/> <b>Inventory Control Sheet: Attach. 17</b> (Self-prep sponsors only)</li> <li><input checked="" type="checkbox"/> List/description of all allocation methodologies.</li> </ul>	<ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> Indicate all payment amounts on the Monthly Record of Cost Form.</li> <li><input checked="" type="checkbox"/> Attach all receipts, invoices, canceled checks, bank statements and allocation methodologies to the Monthly Record of Cost Form.</li> <li><input checked="" type="checkbox"/> Store Purchase Receipts should be copied to prevent fading, maintained in an envelope and organized weekly.                             <ul style="list-style-type: none"> <li>✓ Comments need to be entered on receipts from general stores.</li> <li>✓ Unallowed cost items on receipts need to be deducted.</li> </ul> </li> </ul>

Budget Cost Category	Corresponding Subcategories	Common Types of Operating Records to Maintain for Each Cost: 	Recommended Filing System for these Cost Records: <input type="checkbox"/> Create a separate folder for the fiscal year. Within the folder, create separate sections for each claim month.
Labor Costs-	<input type="checkbox"/> Kitchen/Meal Prep/Service Personnel <input type="checkbox"/> Site Supervisor <input type="checkbox"/> Kitchen Personnel <input type="checkbox"/> Drivers <input type="checkbox"/> Other Operating Personnel	<input checked="" type="checkbox"/> Time Reports/Distribution Forms: Attachments P, 25, or 26 <input checked="" type="checkbox"/> Cancelled Checks <input checked="" type="checkbox"/> Bank Statements <input checked="" type="checkbox"/> Payroll Tax Records, if applicable <input checked="" type="checkbox"/> List/description of all allocation methodologies for staff that perform multiple duties within the organization. Note:	<input checked="" type="checkbox"/> Indicate all payment amounts on the Monthly Record of Cost Form. <input checked="" type="checkbox"/> Group time sheets for one employee for the entire claim month. <ul style="list-style-type: none"> <li>✓ Payroll information for Site Supervisors can be grouped together.</li> <li>✓ Payroll information for Kitchen personnel can be grouped together.</li> <li>✓ Drivers and Specified "Other" can be grouped together.</li> </ul> <input checked="" type="checkbox"/> Attach payroll information for each group. <input checked="" type="checkbox"/> Attach copies cancelled checks with the check number to the Time Sheet. <b>Note:</b> <ul style="list-style-type: none"> <li>A. All labor documents must be signed by both the staff person and the organization's authorized representative.</li> <li>B. Labor is only allowable when all other associated costs are determined allowable. Failure to properly allocate labor costs between other organization activities and/or job duties will result in the disallowance of the entire labor cost for each staff person.</li> </ul>
Labor Costs-	<input type="checkbox"/> Administrative Personnel <input type="checkbox"/> Administrator <input type="checkbox"/> Bookkeeper/Accountant <input type="checkbox"/> Monitors <input type="checkbox"/> Clerical Staff	<input checked="" type="checkbox"/> Time and Attendance Sheets and Distribution Reports: Attachments P, 25 and/or 26. <input checked="" type="checkbox"/> Cancelled Checks <input checked="" type="checkbox"/> Bank Statements <input checked="" type="checkbox"/> Payroll Information <input checked="" type="checkbox"/> Allocation Method for those employees that have more than one role in SFSP.	<input checked="" type="checkbox"/> Indicate all payment amounts for each staff person on the Monthly Record of Cost Form. <input checked="" type="checkbox"/> Group Time sheets/Distribution forms by staff person for the claim month <input checked="" type="checkbox"/> Attach to the Monthly Record of Costs Form all canceled checks, bank statements, payroll distribution information for each group. <ul style="list-style-type: none"> <li>✓ Copy cancelled check with the check number and information clearly visible</li> </ul> <b>Note:</b> <ul style="list-style-type: none"> <li>A. All labor documents must be signed by both the staff person and the organization's authorized representative.</li> <li>B. Labor is only allowable when all other associated costs are determined allowable. Failure to properly allocate labor costs between other organization activities and/or job duties will result in the disallowance of the entire labor cost for each staff person.</li> </ul>



# Rural Designation Mapper

Please visit <https://www.fns.usda.gov/sfsp/rural-designation>. To determine areas that are designated as rural.

- Enter your location in the search tool in the upper left corner to find your location.
- Use the plus and minus tool or scroll to zoom into the desired location.
- The current layer has all the categories of rural. If the address is within a green area, it is considered rural.
- You can use the folder button on the upper left side of the map to turn on and off the individual rural categories.

# Nutrition Services Web Page



- Home / Nutrition / Nutrition
- Nutrition**
- About Nutrition Services
- ☑ CACFP Applicant Information
- CACFP Forms
- ☑ CACFP Participant Information
- CACFP Updated Meal Resources
- Contact Nutrition
- FAQ
- Food Allergy Information
- GA ATLAS
- Newsletters

- Child Care Services
- Childcare and Parent Services
- Early Head Start Partnership
- Georgia's Pre-K
- Head Start
- Inclusion Services
- Infant Toddler Program
- Nutrition**
- Professional Learning
- Quality Rated
- Summer Transition Program

## SERVICES

Nutrition Programs

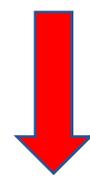
CACFP Forms

SFSP Forms

Handbooks / Instructions

SFSP Handbooks / Instructions

Child Health and Wellness



<http://dec.al.ga.gov/Nutrition/Default.aspx>



# New Policy Webpage: PolicyStat

Home

Policies

Reports

On  New PolicyStat ?

Help

Login

Georgia Department of Early Care and Learning

Search policies



New & Recently Revised 12

Export

< 30 Days

4

< 60 Days

2

< 90 Days

6

Title

Area

Effective

Revised?

Collection of Race and Ethnicity Data in the Child and Adult Care Food Program and Summer Food Service Program

Memo: Recordkeeping

March 3, 2023

Revised

Consolidated Appropriations Act, 2023: Effect on Child Nutrition Programs

Memo: Meals/Food Service

March 3, 2023

New

Implementation Guidance: Summer 2023 Non-Congregate Meal Service in Rural Areas

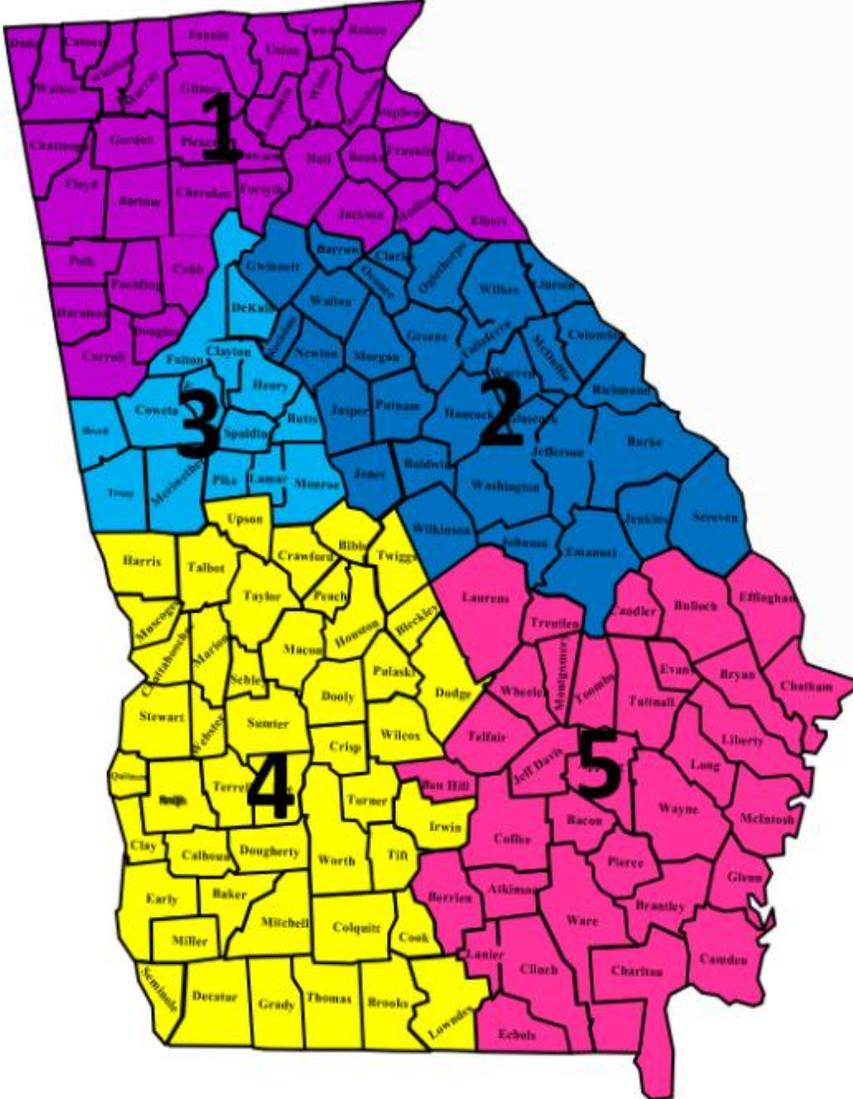
Memo: Meals/Food Service

February 28, 2023

New



# *We Are Here to Help!!*



- Region 1 – Rhonda Kelley
- Region 2 – Julie Edwards
- Region 3 – Emilia Emmanuel
- Region 4 – Leatha Bryant
- Region 5 – LaKisha Battle

*Technical Assistance Coordinators are regionally assigned throughout the state.*



# Contact Training & TA Team

Name	Title	Phone	Region
Julie Edwards	TA Coordinator	404-796-1205	East
LaKisha Battle	TA Coordinator	478-314-2806	Southeast
Leatha Bryant	Lead TA Coordinator	404-998-0721	Southwest
Rhonda Kelley	TA Coordinator	470-859-9376	North/NW
Emilia Emmanuel	TA Coordinator	678-337-9759	Metro West
Nkem Ijeh	Trainer	404-973-4099	
Grushan Blake	Training Manager	404-651-7426	

*All email addresses are [firstname.lastname@decal.ga.gov](mailto:firstname.lastname@decal.ga.gov)*

Contact your assigned TA coordinator or the  
Nutrition TA mailbox

[NutritionTA@decal.ga.gov](mailto:NutritionTA@decal.ga.gov)



---

***Join us for Memo  
Monday Webinar  
series!!***

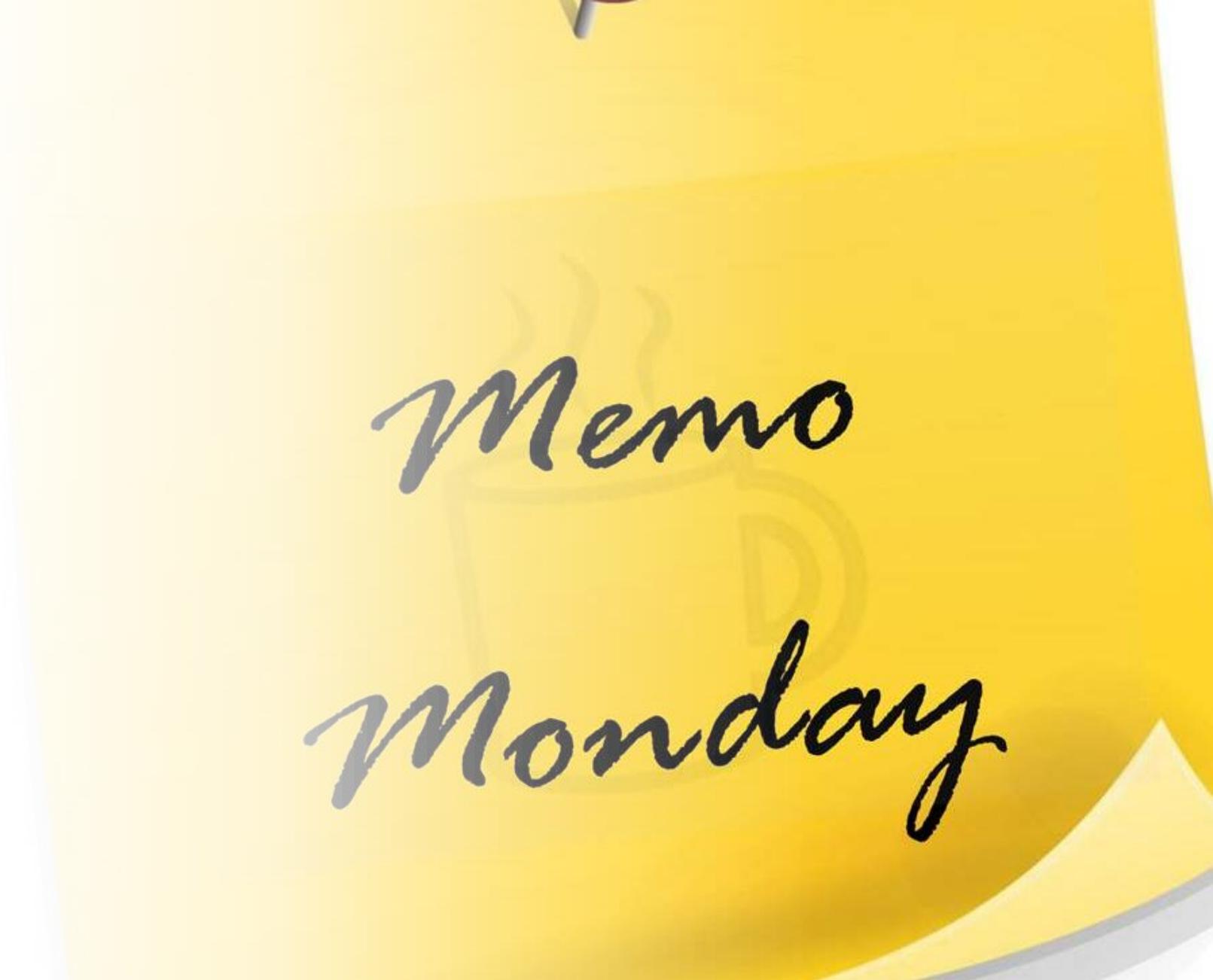
---

**Next Memo Monday:**

**Monday February 16,  
2026 (10am)**

**Register on Ga. Atlas**

*Presented by the Talented  
Training & TA Team!*



*Memo  
Monday*

# *Upcoming FY 2026 SFSP/Happy Helpings Trainings!*

---

- **February 11<sup>th</sup>** – *Experienced Sponsor Training (virtual)*

- **February 25 & 26<sup>th</sup>** – *HH/SFSP New Sponsor Training (Atlanta)*

- **March 11<sup>th</sup> & 12<sup>th</sup>** – *HH/SFSP New Sponsor Training (Atlanta)*



# Q & A





Thank you!

*Thank you for working with us to  
feed Georgia's children!*