SUMMER FOOD SERVICE PROGRAM

Checklist of Records

Note: This is intended as a template and is not an all-inclusive list. Please check with your State agency to see if your State has other record requirements.

1. Records that document eligibility for the Summer Food Service Program:
   - Approved agreement
   - Application
   - Site Information Sheet for each site
   - 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)
   - Public release
   - Letter from IRS showing tax-exempt status (for private non-profit sponsors)
   - Pre-operational site visit forms
   - Sponsor/site agreements
   - Documentation of training
   - Letter of engagement of CPA firm or independent accountant, or State or local government accountant and management letter (if applicable)
   - Letter to health department

2. Records that support the number of meals served to children:
   - Daily count of milks delivered
   - Daily count of milks leftover
   - Daily count of meals prepared or received at sites
   - Daily count of complete first meals served to children
   - Daily count of complete second meals served to children
   - Daily count of meals served to Program and non-Program adults
   - Daily count of disallowed meals
   - Daily count of excess meals

3. Records that support food service costs:
   - Food inventories
   - Delivery receipts for vended meals
   - Payroll and time-and-attendance records for site personnel
   - Purchase invoices

4. Records that support administrative costs:
   - Payroll and daily time-and-attendance records for administrative personnel
   - Rental agreements for office equipment or space
   - Mileage records
Checklist of Records, Continued

5. Records to support funds accruing to the Program:
   ___ Site records of cash collected
   ___ Copies of receipts given for cash donations
   ___ Records of any other funds received for the Summer Food Service Program

6. Other records:
   ___ Agreement with schools to furnish meals
   ___ Contract with a food service management company
   ___ Bid procedures used
   ___ Records and inventories of USDA-donated foods
   ___ Monitor's reports of site visits and reviews
   ___ Records of training conducted
   ___ Menu records
   ___ Receipts, invoices, and bills for all rented or purchased items and services
   ___ Bank statements and deposit slips
   ___ Accounting ledgers
   ___ Sanitation and health reports
   ___ Certification of Independent Price Determination (FSMC contracts)
   ___ Beneficiary Data Form
   ___ Food Donations
   ___ Procurement Procedures
   ___ Written Standards of Conduct
   ___ All sponsor procedures which reflect the SFSP operations