Checklist of Records

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)
   ____ Coded Roster
   ____ Public release
   ____ Letter from IRS showing tax-exempt status (for private nonprofit 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
Checklist of Records

___ Canceled Checks

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

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
   ___ Procurement Procedures
   ___ Attachment 17 (if applicable)
   ___ Food Donations
   ___ Written Standards of Conduct

OVERALL RULE
Sponsors shall maintain accurate records which justify all costs and meals claimed in the SFSP. These records shall be available at all times for inspection/audit by representatives of the Secretary, the Controller General of the United States, and the State Agency for a period of three years following the date of submission of the final claim.