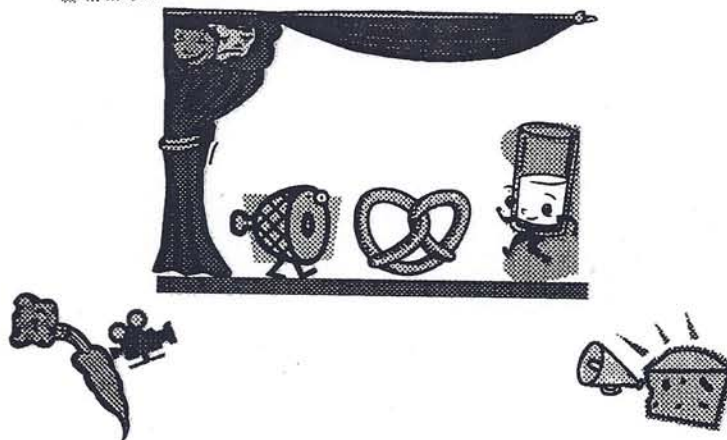




That's Menu-tainment!



THAT'S MENU-TAINMENT! A NUTRITION PRODUCTION

BUSINESS RECORDS KEYS TO SUCCESS

Child and Adult Care Food Program



1st Trimester Handout

10/01/10 – 01/31/11

with Optional

Self-Study Unit (receive 2 hrs. credit!)

We make it easy! Read the packet,

complete the questionnaire and

mail it back to 4-C

(Keep the packet, it's yours)

We'll send your certificate of completion right to you!

The CACFP Sponsor's Association 2011 Training Module

The 2011 TSA Calendar and Record-Keeping System is designed as a business tool for the child care provider. Each month contains activity pages filled with recipes, nutrition tips, monthly riddles, and timely events. Each month's calendar page has oversized squares for recording important events and is followed by the business record-keeping pages. The "*Business Expenses and Income*" page and the "*Attendance and Payment Record*" page follow the calendar page and allow providers to record monthly child care expenses and income, and track daily attendance by time in/time out. Providers will find the "*Utilities and Home Business Expenses Worksheet*," "*Federal Tax Worksheet*," and "*Telephone Contact*" pages at the back of the 2011 TSA Calendar and Record-Keeping System to further assist them in organizing their business records.

This training module contains two components: **That's Menu-tainment! A Nutrition Production** and **Business Records: Keys to Success**. We recommend you review the information in the modules and calendar, consider how it applies to your child care, and complete the quizzes. Quizzes must be completed to earn the training hours.

These two training module components are flexible and can be adapted to fit your needs. Since training requirements and guidelines vary, you may modify or supplement the material as needed.

That's Menu-tainment! A Nutrition Production

A general introduction to this topic can be found in the 2011 TSA Calendar and Record-Keeping System. This training component highlights the provider's role in offering good nutrition practices in the child care setting.

Business Records: Keys to Success

The 2011 TSA Calendar and Record-Keeping System provides a variety of forms to assist you in maintaining your business records. This training component focuses on the why and how of record-keeping and gives tips for making record-keeping easy in a busy child care setting.



THAT'S MENU-TAINMENT! A NUTRITION PRODUCTION



Roll out the red carpet for nutrition's biggest star...**VARIETY!**

Yes, **VARIETY**, that all-time classic, is making a big comeback in the child care setting! How can you welcome **VARIETY** back into your program? It's as easy as saying, "Lights, Camera, Action!"



ACT I:

Teaching good eating habits and preparing nutritious meals and snacks helps children develop a healthy attitude about food. In this first act, make meal times pleasant and comfortable for the children. Set the stage with appropriate seating for everyone to sit and eat together. Encourage good table manners and interesting conversation during the meal time. Start the dialogue by discussing how different foods are required for energy to keep the body working right and growing properly. As you discuss the foods, remember you are not the critic. Remain neutral about foods, never classifying a food as "good" or "bad". Also, remember, mealtime is not like an award show...food should never be used as a reward or punishment.



ACT II:

In this act, try introducing one new food a month. When introducing a "new" food to the children, plan a fun activity, story or project about the food throughout the month. For example, if introducing lima beans, tell the story of "Jack and the Giant Beanstalk". Discuss all the vegetables that grow from seeds. Imagine the seeds Jack must have planted to grow such an enormous beanstalk. Perhaps lima beans were the "growing beans" Jack planted. Let the children look at lima beans. Could you imagine how Jack picked the beans off the stalk? How would Jack hold the beans? Would he smell them? How would he eat the beans? Would he cook them? After cooking, how would he taste the beans? Would he put one between his teeth and chew it? Would he eat the beans by the spoonful? Gently encourage children, but do not force them to eat the beans. If a child decides to try the new food and he does not like the taste or texture, have napkins available to place the discarded food. Remember, children are naturally cautious about new foods. It may take up to 15 neutral exposures before a child will accept a new food.



ACT III:

As the director, you prepare snacks and meals that follow the age appropriate USDA meal pattern requirements and portion sizes. Offer foods that satisfy a child's need for extra nutrients, rather than extra calories. Remember, VARIETY is the star of the show and is the key to good nutrition. Make it a good rule of thumb to have a limited showing of sweet dessert-type foods. Cakes, cupcakes, brownies, cookies, cereal bars, pies and doughnuts should appear no more than twice a week. Also appearing in a limited engagement should be similar foods. For example, saltine crackers, graham crackers, animal crackers, and fish-shaped crackers are similar--they're all crackers. String cheese, American cheese, mozzarella cheese are similar--they're all cheeses. These should be served three or less times per week. Now, think color! When planning your meals, envision every food being the same exact color. Imagine how unappealing that may be on the plate of the "viewer". Present fruits and vegetables that are colorful and full of vitamins. Secondly, serve whole-grain foods. This will add color and fiber to the production. Finally, try to limit the use of commercially prepared meats and meat alternates. These foods may be simple to prepare, but they are expensive, full of sodium and

preservatives, and are only creditable on the CACFP if they have a Child Nutrition Label or product analysis sheet*.

ACT IV:

For some of us, "Do as I say, not as I do" is our motto. Now is the time to think about changing it. If you are modeling poor eating habits, you need to be aware that your fans, the children, are watching closely. Child care providers do a lot of work and sometimes it's easier to just serve the meal and sit down later to eat at intermission, when the kids are napping or resting. But, you are a role model for the children. They need to see you participating in the same meals and snacks you are offering to them. Mealtimes do get busy, but try to sit with the children at meals. Just serve yourself small child sized portions and eat the meal or snack with the children. Believe it or not, children are more likely to try a new food if they see their role model, YOU, trying a new food, too!



*Please consult your CACFP sponsoring agency for further information on crediting commercially prepared combination foods.



ACT V:

Now VARIETY has become a big star in your child care meal production! But this production needs one more thing. You are going to need audience participation...the parents! By educating the parents about the importance of serving a variety of foods at home, they become part of the show. Parent communication is going to be your most effective tool. Here are some ideas to help you communicate with parents using menus, newsletter and bulletin boards.

Menus:

Display weekly menus for the parents to read. Menus can be posted at the child care entrance on a poster, a bulletin board or a big dry-erase board. Make your menus colorful or give foods funny names to get the parents attention:

“Jack and the Beanstalk Lunch”

Moo-Juice (Milk)

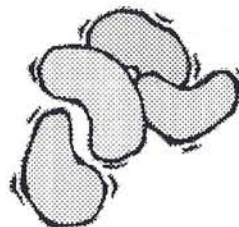
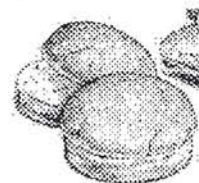
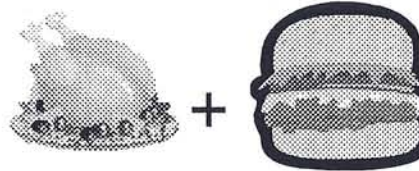
Golden Goose Burgers (Turkey Burgers)

Jack’s Smart Grains (Whole Grain Buns)

Magic Growing Beans (Lima Beans)

The Giant’s Coins (Sliced Carrots)

Try making a pictogram menu with just pictures and no words. Can the parents guess what the children were offered today?



Milk, Turkey Burger, Bun, Lima Beans, Sliced Carrots.



Newsletters:

A monthly or quarterly newsletter is a great parent communication tool. Along with child care information, include some recipes for yummy and nutritious snacks (or easy to cook meals). Feature a new food in each newsletter, along with songs, stories and activities about that new food. Add whimsical computer pictures or clipart to your newsletter, or take some children's artwork, scan the pictures into the computer and include those in your publication.

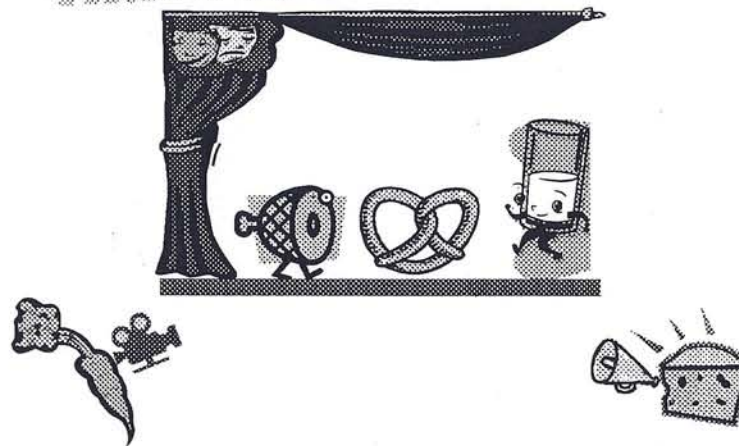


Bulletin Boards:

Display pictures of nutritious foods on a bulletin board or poster board. Call your display "A Variety of Foods Help Me Grow". The children can cut pictures out of magazines, find pictures on the computer or use coloring book pictures. Attach the pictures on brightly colored construction paper and mount on the bulletin board.

Another idea for a bulletin board display would be "That's Menu-tainment". Have children create a variety of food characters. You could have a ham as an actress, a carrot as the cameraperson, a wedge of cheese as the director, and so on. Use a stage as a background on your bulletin board and children can place their characters on the stage.

That's Menu-tainment!



Finale:

As director, continue to offer a wonderful stage production of different foods. Make VARIETY the star every day and soon the children and their parents will give you a standing ovation and rave reviews!

Business Records: Keys to Success

What is a Family Child Care Provider?

A family child care provider is many things — among them, a family child care provider is a *small business owner*.

As a family child care provider, you are a self-employed professional operating a business out of your home. This defines you as a small business owner. As a taxpayer and self-employed proprietor you are required by the Internal Revenue Service (IRS) to file an accurate tax return at the end of the year.

Keeping Business Records

As a small business owner, you need to keep track of *business income* (money coming in) and *business expenses* (money paid out). This is called “record-keeping.” Keeping a good, organized account of income and expenses will help you file an accurate tax return. Record-keeping not only is necessary for tax purposes, it helps you determine if your tuition rates are enough to maintain your desired level of *net profit* (money left over after paying all expenses associated with your business). It helps you see just where and how you are spending your hard-earned money.

Where Do You Start?

With the TSA Calendar and Record-Keeping System!

Record Income and Expenses

Let's start with income, or money coming in. Each month a provider receives money. Income can come from tuition — money charged for child care. In most cases, tuition is based on attendance.

Monthly Attendance and Payment Record

Use the monthly *Attendance and Payment Record* to record arrival time (Time In) and departure time (Time Out) for each child on a daily basis. The amount owed is entered as money due (\$ Due). When a payment is made, the amount paid is entered as money paid (\$ Paid). In this example, Antonio Bernard was present 5 days this week. His time in and out is entered every day. Next, his tuition is entered as \$ Due each day. On the 15th his parents made a payment which is then entered in the \$ Paid column.

Child's Name	January	11	12	13	14	15
Antonio Bernard	Time In	8	8	11	8	11
	Time Out	5	5	5	5	5
	\$ Due	25	25	26	25	26
	\$ Paid					115

Monthly Business Expense and Income Record

The monthly *Business Expense and Income Record* gives you a place to record both your income and expenses. At the end of each month, carry over the total monthly income from the *Attendance and Payment Record* to the Monthly Income Received section on the right side of the *Business Expense and Income Record*. Above that, you can record the monthly income received from the CACFP.

Monthly Income Received		
DATE	SOURCE	AMOUNT
	CACFP	\$
	THIS MONTH'S TOTAL PAYMENTS RECEIVED FROM PARENTS	\$
	OTHER (Specify)	\$
	OTHER (Specify)	\$
	THIS MONTH'S TOTAL INCOME	\$
	PREVIOUS YEAR'S TOTAL INCOME RECEIVED THROUGH RECORD-KEEPING	\$
	NEW YEAR TO DATE INCOME RECEIVED THROUGH RECORD-KEEPING	\$
	AMOUNT PUT IN SAVINGS FOR TAX PAYMENT	\$

Now let's look at your expenses, or money going out. Most of the *Business Expense and Income Record* is devoted to your expenses. This is where monthly purchases and other monthly business expenses are recorded. As purchases are made, record the date, place of purchase, check number, and the type of purchase. It's important to keep all your business receipts, whether you pay with cash, credit card, or check. Most columns on our form match the tax deductible items on the IRS Form Schedule C.

January Business Expenses and Income - For IRS Schedule C (Form 1040) Profit or Loss from Business. Transfer your business expenses below. Record 2011 utilities and home expenses on the worksheet provided at the back of the calendar.											
Date	Purchased From	CHK #	Paid	Utilities Supplies	Prognos Supplies	Office Supplies, Postage & Phone Calls	Tools & Equip	Business Supplies & Miscellaneous	Lessons & Training	Traveling & Other	Other
1/11	Grocery Store	123	\$45.01	\$32.90	\$12.43						

Standard Meal Allowance Record

Business food expenses can be calculated for tax purposes in two ways. You can total your actual food receipts (for business use only) or you can use the Standard Meal Allowance method. With this method, you keep track of all meals and snacks served to children in your care (not just CACFP-reimbursed meals and snacks). You can claim up to one breakfast, one lunch, one dinner, and three snacks per child per day for tax purposes. Do not include meals or snacks served to your own children or other residential children, even if income eligible. These totals are recorded monthly using the *Standard Meal Allowance Record* on the *Business Expense and Income Record*.

FOR STANDARD MEAL ALLOWANCE RECORD TOTAL NUMBER OF MEALS AND SNACKS SERVED THIS MONTH:	
Breakfasts	_____
AM Snacks	_____
Lunches	_____
PM Snacks	_____
Dinners	_____
Even Snacks	_____

Utilities and Home Expense Worksheet

A separate page called the *Utilities and Home Expense Worksheet* is found near the back of the calendar. This page is used to record your monthly utility and home expenses such as electric, water, gas, trash and other categories from IRS Form 8829. Simply record the date paid and the dollar amount spent on the utility or home expense. This example shows what the provider paid for electric, natural gas, water and sewer, trash and recycling, and homeowner's insurance in the month of January.

Utilities and Home Expenses Worksheet (For IRS Form 8829-Expenses for Business Use of Your Home)														
2011	Electric		Natural Gas		Water and Sewer		Trash and Recycling		General Home Repairs		Homeowner's Insurance		Real Estate Taxes	
	Date Paid	Amount	Date Paid	Amount	Date Paid	Amount	Date Paid	Amount	Date Paid	Amount	Date Paid	Amount	Date Paid	Amount
January	1/7	\$62.90	1/7	\$45.12	1/30	\$15.67								

File Your Receipts in an Orderly Way

After entering your expense information, file each receipt in a folder, envelope or file labeled with the name of that category. For example, the receipt from Grocery Store would go in a file named "Food Expenses." Your utility bills (or a copy of the bills) would go in a file named "(Month)'s Utilities and Home Expenses".

Extra Features Come in Handy

There are many features on the monthly *Business Expense and Income Record* in addition to the ones we have discussed. TSA has included a *Federal Income Tax Worksheet* to put the finishing touches on organization for tax time. Enjoy the record-keeping portion of the calendar and make use of it. Take the time to get a jumpstart on organization and take some of the stress out of tax time!



Quiz for That's Menu-tainment! A Nutrition Production

1. Name two ways you set the stage to make meal times pleasant and comfortable for the children:
 - A.
 - B.
2. The module gave examples of introducing lima beans to the children. List two of your own ideas for introducing lima beans to the children:
 - A.
 - B.
3. By following the CACFP Meal Pattern, create a week's worth of breakfasts, lunches and snacks featuring VARIETY and using the suggestions from Act III in the module (please use a separate piece of paper).
4. True or False? Children are not naturally cautious about new foods.
5. It may take up to ___ neutral exposures before a child will try a new food.
6. List 3 ways to communicate to parents as suggested in the module:
 - A.
 - B.
 - C.
7. Create a lunch menu of your own with funny food names below:
8. VARIETY is the star of the show and _____

Quiz
Business Records: Keys to Success

1. Why is a family child care provider considered a small business owner by the IRS?
2. What are some records a small business owner must keep for tax purposes?
3. True or False: Record keeping is NOT necessary for tax purposes. Explain:
4. Business income is money _____. A business expense is money _____.
5. Net profit is:
6. The Standard Meal Allowance method for claiming food costs can include meals claimed for reimbursement on the CACFP and additional meals served to day care children. Can I include my own children's meals? Explain:
7. Where should receipts be kept?
List an example of filing receipts in an orderly way:
8. Name two IRS forms that are used for small business owners: _____
9. True or False: Well-organized records of income and expenses will help you file an accurate tax return.
10. True or False: Tuition is money received for caring for children.