

Let's Get Cooking: Stirring Up Fun & Business Records: Serving Up Success

CHILD AND ADULT CARE FOOD PROGRAM
(CACFP)

FY2C23 SELF STUDY TRAINING

THIS IS NOT A REQUIRED TRAINING BUT UPON CORRECT COMPLETION, OFFERS 2 TRAINING HOURS FOR ALL CACFP PROVIDERS AS WELL AS THEIR ASSISTANTS (PLEASE SUBMIT A SEPARATE, COMPLETED QUIZ FOR EACH INDIVIDUAL.)

# LET'S GET COOKING:

# Stirring up Fun In and Out of the Kitchen

As adults we sometimes find cooking to be a chore; a task to complete.

But try to remember back to those early days of watching our parents or grandparents make magic in the kitchen. Maybe it was the smell of garlic cooking in olive oil or the sizzle of vegetables sautéing on the stove, but there was something magical about it all. By including children in the preparation of meals and snacks, they'll have the opportunity to take on a sense of pride and often be more open to trying new foods.

Better yet, get them hands-on in the garden where they can observe and experience the value of growing their own food. If we can show them that the art of cooking and gardening can be a fun and rewarding, we'll be giving them an experience that will last a lifetime!

# Try it!

Start small. Rather than taking on a complex recipe for their first culinary concoction, start with one that requires very few ingredients and can be completed in relatively few steps. It's also a good idea to bring your ingredients and supplies to the snack table so everyone has a spot and gets to participate. May's Caterpillar Kabobs and July's Perfect Picnic Dip are terrific recipes for getting even the youngest of chefs cooking up a storm! Another great place to start is with the snack suggestions found each month in your 2015 Calendar & Record Keeping System. Many of these snacks require only simple assembly and can be prepared by culinary kids of all ages!

# It's All in the Preparation

Before your culinary adventures begin, keep in mind that many children have little to no experience when it comes to navigating their way around the kitchen. Start with a basic tour, showing them where to find items they'll need for their first recipe. Be sure to review safety warnings such as not to touch hot surfaces or use sharp utensils without an adult present. Even introducing them to common measuring tools and other kitchen gadgets will go a long way when it's time to get cooking.

It's also a good idea to review your recipe ahead of time and prepare any items that are too difficult for them to help with. Each month's recipe features a small chef hat  $\mathfrak{P}$  in the instructions to show which steps children can assist with. By getting your prep work done ahead of time, your cooking class is sure to run as smooth as butter!

This training module will review ways to help kids make that connection in the kitchen, along with offering suggestions for keeping them healthy and active. As always, we'll help you make nutrition a priority while keeping things practical and budget-friendly.

But before you grab your apron and preheat the oven, remember to always follow CACFP meal pattern requirements and to check with your CACFP sponsoring organization for additional information on planning your menus, including your snacks.

Now let's get cooking!

### The Recipe for Promoting a Healthy Lifestyle

Similar to the steps involved in preparing a recipe, there are also steps involved when raising health-conscious kids. Our 2015 Calendar & Record Keeping System offers many suggestions for encouraging healthy habits that will last a lifetime!

Including children in the preparation of snacks and meals is a sure way to get them creating good habits at a young age. Keep the conversations going by talking about why certain foods were chosen. These eggs will keep your bones strong and give you energy for our nature walk later. Try some blueberries. They're good for your brain and will help make you smart! By matching health benefits to individual foods, they'll be learning how to create a balanced meal.

Explaining why we make certain choices is also beneficial in educating children. If told why and given the opportunity to ask questions and share ideas, the information is more likely to be retained. Let's try skipping our way to the next activity instead of walking. It's good for our muscles and we'll get our heart rates going, too! Since we're already having fruit and yogurt, let's drink water with our snack instead of juice or milk. Plus, water is good for our skin and teeth!

### Try it!

Challenge yourself to incorporate these ideas into your daily activities. Set a goal to plan one snack a day where the children can get involved in the preparation. Check out the months of January, February, and December in our 2015 Nutrition Calendar & Record Keeping System for even more suggestions.

How Does Your Garden Grow?

Still having a hard time getting them to eat their greens? Maybe it's time to turn up the heat! There's nothing quite as effective as getting them involved in growing their own fruits and veggies. After tending to and watching their "crops" grow and mature, it's hard to pass up tasting them, especially since the homegrown varieties are often much more flavorful. Not only will they gain a

sense of ownership and a willingness to try new foods, but they'll also get a lesson in science and learn a lifelong skill.

If creating and maintaining your own garden sounds too difficult, start small by gardening in a container or window box. Still not your thing? Consider visiting a friend's garden or taking a field trip to a local you-pick-'em farm.

It can often take several tries for a child to develop an interest in new foods. These techniques will not only get children eating their veggies, but they'll also begin acquiring a taste and acceptance for these healthy foods.

### Try it!

Introduce them to the fun of gardening by starting plants from seeds. Check out the month of October in your 2015 Calendar & Record Keeping System for the how-to. More tips on practical gardening can be found on April's calendar page.

### **Very Berry Good!**

Good nutrition and fun physical activities don't have to cost a fortune. Video games are expensive whereas a child's imagination comes free. Encourage them to find new uses for old toys and discarded objects. Who needs a bat and ball when you have a wrapping paper roll and crumpled paper. Stuck indoors on a cold winter day? Use a ball of paper and kitchen bowl to score baskets!

Nutritious foods don't have to break the bank either. Plan meals around fruits and vegetables that are in season or grown locally. Try purchasing items that do double duty such as low-fat yogurt which can be served on its own, blended in a favorite fruit drink, or transformed into a healthy dip.

### Try it!

Challenge yourself to find options that are both kid-friendly and budget-friendly. Or learn a few fun facts about a fruit or veggie you'll be serving and share that knowledge with your group. Then check out the months of July, October, and December in your 2015 Calendar & Record Keeping System for even more suggestions.

### What's in Season

While seasonal produce varies from place to place, here is a list of fruits and veggies that may be available for each month of the year.

January	avocados, cabbage, kale, mushrooms, oranges
February	oranges, tangelos, grapefruit, lemons, papayas, broccoli, cauliflower
March	pineapples, mangoes, broccoli, lettuce
April	pincapples, mangoes, zucchini, rhubarb, artichokes, asparagus, spring peas, broccoli, lettuce
May	cherries, pineapples, apricots, okra, zucchini, rhubarb, artichokes, asparagus, spring peas, broccoli, lettuce
June	watermelon, strawberries, cantaloupe, cherries, blueberries, peaches, apricots, corn, lettuce
July	watermelon, strawberries, cantaloupe, blueberries, peaches, apricots, kiwi, raspberries, plums, cucumbers, tomatoes, summer squash, corn, green beans, lettuce
August	watermelon, strawberries, cantaloupe, blueberries, peaches, apricots, kiwi, raspberries, plums, cucumbers, corn, eggplant, tomatoes, summer squash, green beans, lettuce
September	grapes, pomegranates, persimmons, eggplants, pumpkins, tomatoes, spinach, lettuce
October	cranberries, apples, pomegranates, grapes, sweet potatoes, pumpkins, winter squash, broccoli, spinach, lettuce
November	cranberries, oranges, tangerines, pears, pomegranates, persimmons, pumpkins, winter squash, sweet potatoes, broccoli, mushrooms, spinach
December	pears, oranges, tangelos, grapefruit, tangerines, papayas, pomegranates, sweet potatoes, mushrooms, broccoli, cauliflower
Always	bananas, potatoes, celery

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# We're Stirring Things Up!

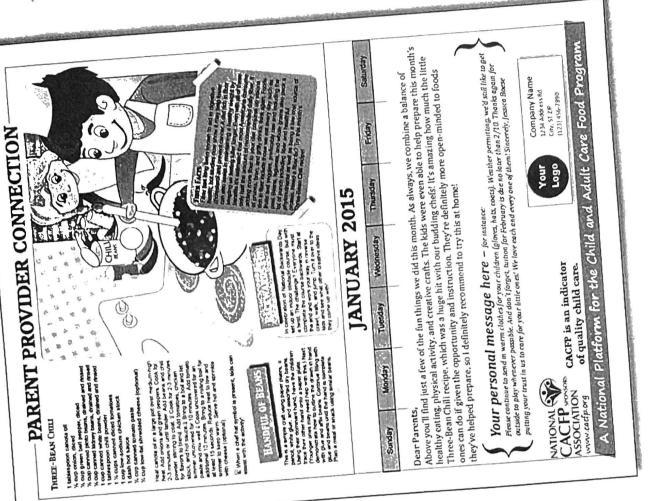
New this year is the monthly Parent Provider Connection that comes as an added bonus to those providers who use the 2015 Calendar & Record-Keeping System. Many of you have asked for ways to connect families to the CACFP program and to the benefits of having their children enrolled where these guidelines are met, and we listened!

We've created a Parent Provider Connection newsletter for each month which echoes the the calendar and can be emailed or printed by your providers to share with their families. Parents will see examples of the healthy foods you provide, as well as the fun and educational activities their children are engaged in.

The best part is it's all done for you and fully customizable for your needs. We think you'll find this new feature part of your recipe for success!

# Try it!

Challenge yourself to complete all the activities found each month in your 2015 Calendar& Record Keeping System and start sending home the Parent Provider Connection at the end of each month. Bonus: Visit cacfp.org to learn more about National CACFP Week (March 15-21) and ways you can promote awareness in your community.





# BUSINESS RECORDS: Serving Up Success

## What is a Family Child Care Provider?

A family child care provider is many things – one of them 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 each year.

### **Keeping Business Records**

As a small business owner, you need to keep track of business income, or money coming in, and business expenses, or 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 is not only necessary for tax purposes, it helps you determine if your tuition rates are enough to maintain your desired level of net profit, or money left over after paying all expenses associated with your business. It helps to see just where and how you are spending your hard- earned money.

### Where Do You Start?

With the NCA Calendar Nutrition & Record Keeping System!

### **Record Income and Expenses**

Let's start with income, or money coming in each month from the CACFP or money charged to 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, J. Smits was present 4 days this week. His tuition is \$25 per day. On the 5th, his parents paid \$100.

### MONTHLY 2015 Attendance & Payment Record

In & Out — Use to record time child is admitted in and out of child care Si Due Si Si P.M.d. - Use to record amounts each parent owes and har also id that import the payment, collected on months, its unnex Expense A tricking page.

Child's Name	Month	Su	Mo	Tu	We	Th	Fr	Sa	Su	Мо	Tu	We	Th	Ft	Sa	Su	Mo	Tu	We	Th	Fr	Sa	Su
Child's Name	2015	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
	Trat		8	8	8	8																	
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### 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. Next, record the monthly income received from the CACFP in the same area.

### Month 2015 Income Received

Date	Source	Amt
	CACEP	5
	This month's total payments received from paicints	s
	Other (specify)	
	Other ispecify	1
	This maints stated breame	5
	Previous YTD Breame Received Balance Brought Forward	s
	New Y1D Income Received Balance	s
	Amount pur in savings for tun payment	5

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 or purchase, check number, and the type of purchase. It is important to keep all of 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.

### MONTHLY 2015 Business Expenses & Income For IRS Schedule C (Form 1040) Profit or Loss from Business

Record your business expenses below Record 2015 utilities and home expenses on the worksheet provided at the back of the calengal

Date	Purchased From	Ohke	Food	Household Supplies	Program Supplies	Supplies, Postage, & Bank fees	Toys & Equip.	Business Repair & Maintenance	Laundry& Cleaning	Training & Dues	Voges
6/3	X Y Z Store	123	\$108	\$32.90	\$12.43						
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### Standard Meal Allowance Record

Business food expenses can be calculated for tax purposes in two ways. You can claim your actual business food costs (by saving all business

and personal food receipts) 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 and snacks served to your own children or other residential children, even if income eligible. These totals are recorded monthly using the Standard

served including m reimbursable by th include your own c	
Breakfasts	
AM Snacks	
Lunches	
PM Snacks	
Dinners	
Evening Snacks	

For "standard meal allowance" record

the total number of meals and snacks

Meal Allowance Record on the Business Expense and Income Record.

### **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 spend on the utility or home expense. This example shows what the provider paid for electricity, natural gas, water and sewer, trash and recycling, and homeowners insurance in the month of January.

### Utilities and Home Expenses Worksheet For IRS Form 8829 - Expenses for Business Use of Your Home

2045	Electric		Natural Gas		Water & Sewer			Trash cycling		General e Repairs		eowner's urance	Real Estate Taxes	
2015	Usty Part	Amount	Dote Pad	Amount	Data Pasi	Amount	Date Pard	Amount	Durie Parkt	Amount	0.050 26.J	Amount	Dans Parc	Amou
January	1/7	\$62.90	1/7	\$45.12	1/30	\$15.67	1/8	\$34.27			1/10	\$50.00		
February											1 1			

### **Organize Your Receipts**

After entering your expenses, file each receipt in a folder, envelope, or file labeled with the name of that category. For example, the receipt from Acme Food Market would go in a file titled Food Expenses. The receipt from Bill's Toy Store would go in a file titled Toys and Equipment.

### **Extra Features**

There are many features in the Monthly Business Expense and Income Record in addition to the ones we have discussed. NCA has included a Federal Income Tax worksheet to complete your file organization for tax time. Enjoy the record-keeping portion of the calendar and make use of it. This will help you to get organized and take some of the stress out of tax time!

### Reminder

The CACFP requires that you keep accurate daily records on the foods you offer and the children you serve each day to earn your reimbursement.

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# QUIZ

This self study expires 1/3/2023

### QUIZ

### **BUSINESS RECORDS: Serving Up Success**

Use the training module and your 2015 Nutrition Calendar & Record Keeping System to answer these questions.

1. TRUE OR FALSE?	5. TRUE OR FALSE?
CACFP requires a daily record of foods you offer and the children served.  TRUE FALSE	Receipts for credit card purchases do not need to be kept since these transactions will be kept electronically.  TRUE FALSE
<ul> <li>2. How many meals and snacks may be claimed for the Standard Meal Deduction?</li> <li>a. Two meals and one snack per child per day.</li> <li>b. Two snacks and one meal per child per day.</li> <li>c. One breakfast, one lunch, one dinner, and three snacks per child per day.</li> <li>d. None of the above.</li> </ul>	6. Complete the sample Business Expense and Income Record below for a purchase made from A+ Superstore on June 1, 2015. Check 2345 was used and you spent \$100 on household items, \$50 on snacks, and \$25 on outdoor toys.  MONTHLY 2015 Business Expenses & Income  For IRS Schedule C (Form 1040) Profit or Loss from Business  Busi
3. TRUE OR FALSE?  With the Standard Meal Deduction, you may only record meals and snacks for child care children, not your own children or children living in your house.  TRUE FALSE	7. List three ways the Record Keeping system will help you as a family child care provider:
4. How often should you record child attendance?	8. TRUE OR FALSE?  Is it acceptable to change the expense categories to fit your needs?  TRUE FALSE