

**WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION**  
**Community Nutrition Programs**  
**Child and Adult Care Food Program**

**Guidance Memorandum 9A:** For Child and Adult Care Food Program Sponsoring Organizations and Independent Centers (Adult Care Component)

Topic: Recordkeeping Requirements for the Child and Adult Care Food Program (CACFP)

Date: November 2011

The purpose of this memo is to provide institutions participating in the Child and Adult Care Food Program (CACFP) with a list of the records they are required to keep. These records will be examined during CACFP audits and reviews and must be kept for three years following the fiscal year to which they pertain.

**A. Contract Agreement Materials**

1. CACFP Permanent Agreement/Policy Statement (PI-1486-AP), which must remain permanently on file beyond the three year retention rule.
2. Copy of approved on-line CACFP Application.
3. Copy of approved on-line Site Applications for each participating site.

NOTIFY DPI of CHANGES: It is critical to notify the institution's assigned consultant of any changes to the contract information that occur during the contract year. In particular, changes in an institution's owner, Federal Employer Identification Number (FEIN), board president, authorized representative for the CACFP, license to provide adult care, meals approved for reimbursement, and changes from self-prepared to purchased meals are contract amendments that must be reported. Failure to report these changes and have them approved by DPI could result in meal payments being disallowed and having to return money that has been received. All changes must be made to the on-line contract by the institution according to the instructions provided within the *Child and Adult Care Food Program Internet Application Manual* found at <http://dpi.wi.gov/fns/cacfpapps.html>. The newly approved changes must be printed off and retained with the institution's original contract.

4. Documentation of compliance with the civil rights requirements indicated in *Guidance Memorandum 8A*.
5. Contracts for meals provided by a vendor and/or food service management company.
6. For-profit centers only— Documentation of adult care reimbursement under Title XIX or Title XX (Community Aids Funding) for at least 25 percent of the enrolled adults for the month preceding approval in the CACFP, and for each month meals were claimed for reimbursement.

**B. Attendance and Enrollment Records**

1. Daily attendance records which include the first and last name of each enrolled adult participant.
2. Residential status documentation for each eligible adult within his/her enrollment file that identifies his/her place of residence as a private home or group living arrangement, as defined in *Guidance Memorandum 6A*.
3. Household Size-Income Statements for each eligible adult who qualify at the free or reduced reimbursement rates and any statements submitted by households that have been determined to be non-need. This form is included in *Guidance Memorandum 1A*.
4. The "Household Size-Income Record" which indicates the eligibility status (free, reduced or non-need) of each enrolled adult participant for each month reimbursement is claimed. This form is included in *Guidance Memorandum 1A*. Preapproval from DPI is required if an alternative form is used.

### C. Meal Count Records

1. Daily time of service meal count records of the number of eligible adult participants served at each meal, by type (breakfast, a.m. snack, lunch, p.m. snack, supper, and/or additional snack) must be maintained. The meal count must be recorded either during the meal or immediately following the meal. Agencies approved to receive reimbursement for 3 meal service times or less per day may use the attached *Daily Participation Record and Monthly Meal Count Summary* form to record this information. All original meal count documentation must be retained on file along with the final summary records used to calculate the total meal counts that are claimed for reimbursement.

Computerized recordkeeping systems that assume adults have been served a meal based on times of attendance do not meet the definition of a time of service meal count, and may not be used as the source for the number of meals served to eligible adults reported on the claim for reimbursement.

2. An agency that claims reimbursement for more than two meals and one snack or two snacks and one meal must use the attached *Greater Than Three Meals Record* form. This form must be used to ensure that each participant is being claimed for no more than two meals and one snack or two snacks and one meal per day. For centers that operate more than five days per week, contact your assigned consultant for additional forms.

The following steps must be included within the agency's process for recording, tallying, and calculating meal counts that will be submitted for reimbursement.

- The *Greater Than Three Meals* form must list the first and last names of each eligible participant in attendance.
- A mark must be placed next to each eligible participant's name either during or immediately following each meal upon visual confirmation that he/she has been served a meal/snack that is in compliance with the USDA meal pattern.
- Before tallying the meal counts for reimbursement, the agency must review each eligible participant's meal counts recorded for each day and cross off any meals/snacks that are recorded in excess of two meals and one snack or two snacks and one meal per participant per day.
- The agency must have a process for double checking the meal count tally totals and ultimately the calculations of the monthly totals for each meal type to assure accuracy of the meal counts that will be claimed for reimbursement.

An agency may use another method than the *Greater Than Three Meals* form process if it can be explained how this alternate method will ensure that all meals are recorded at the time of service and reimbursement is not claimed for more than two meals and one snack or two snacks and one meal per participant per day. The alternate method must be pre-approved by the Department of Public Instruction (DPI) as part of the site application approval.

### D. Menu and Production Records

1. Daily dated menus for each approved meal service, including documentation of all substitutions made. This requirement also applies to centers that purchase meals from a school, health care facility, or food service vendor.
2. Daily dated production records for each approved meal service reflecting the total quantity of each food item used in the preparation of the meal. Production records must be completed for the purpose of planning the amount of food that will be prepared and available at each meal which must, at a minimum, provide the serving sizes required by the CACFP Adult Meal Pattern for each adult anticipated for service.

Complete the production records for each meal type by writing the anticipated number of eligible adults as well as the number of ineligible adults, staff, and non-program visitors to be served. Then, calculate the needed amounts of food by using the minimum serving sizes required per food component, as shown in the USDA Meal Pattern, the total number of adults to be served, and the yields per individual food as provided for within the *Food Buying Guide for Child Nutrition Programs (November 2001)*. Refer to the *Food Buying Guide Calculator for Child Nutrition Programs* at <http://fbg.nfsmi.org/> to assist in calculating the required amounts for purchasing and preparation. Write the foods and quantities to be prepared within the space provided. The quantities should *not* be listed in terms of individual serving sizes. All quantities should be expressed in terms of can size, weight or volume. A prototype production record form, the *Lunch/Supper and Breakfast/Snack Production Record (PI-1488-A)*, and *Instructions for Filling out Daily Food Production Record* are attached. Please note that the completion of the "Amounts Required" column is optional for those staff who are familiar with the serving size requirements and yield for each food item. Contact your

assigned consultant to obtain forms for centers approved to claim meals other than breakfast, lunch, and one snack.

3. When meals are purchased from a school, health care facility, or food service company, the vendor must maintain full and accurate records that the agency will need to meet the menu and production record requirement, including daily production records listing the total amount of food prepared and daily delivery records listing amounts of food supplied. It is the agency's responsibility to monitor their chosen vendor to assure compliance with these CACFP requirements. Refer to *Guidance Memorandum 13A* for more details.
4. Serving meals to staff: If staff or adults other than eligible adults are served meals, the number of these meals must be documented for two purposes: (1) to plan the amounts of food to prepare for assuring the required minimum serving sizes are provided to all adults to be served and (2) to account for the food cost incurred for serving them. Document the number of ineligible adult and other adult meals to be served on the Production Record in the space provided for recording the "Projected Meal Counts" for "Ineligible Adults/Others". Meals served to other adults must be identified either as program adult meals or non-program adult meals.
  - Program adult: is an adult employee or volunteer, but not a CACFP participant, who performs CACFP labor on the day a meal is served to him or her. Food service duties include meal preparation, serving the meals, assisting the participants during meal service, and cleaning up before and after meals. CACFP funds received can be used to cover the food costs associated with serving program adult meals but these meals cannot be claimed for CACFP reimbursement.
  - Non-program adult: is an adult, who is not a CACFP participant, who does not perform CACFP labor on the day a meal is served to him or her. This would include ineligible adults, van drivers, maintenance employees, family members or guardians of participants who are neither enrolled or participating in the meal service, administrative staff not involved with food service, and people of the community and visitors such as DPI or USDA officials. **CACFP funds received cannot be used to cover for food costs associated with serving non-program adult meals.** Other funds such as tuition or charging separately for non-program meals must cover the food costs associated with serving non-program adult meals. If serving non-program adult meals, the agency's financial records must account for the funds used to cover for these associated food costs.

#### **E. Training and Monitoring Documentation**

1. Documentation of CACFP related training sessions, including date(s), location(s), topics, and names of participants. This includes documentation of CACFP-related training completed by the agency due to staff turnover. It is the agency's responsibility to provide CACFP-related training to its new employees to assure a successful transfer of CACFP knowledge and responsibilities.
2. Documentation of annual civil rights training, as specified in *Guidance Memorandum 8A*.
3. Sponsoring Organizations must provide training at least once a year for key staff to review program requirements. New staff should be thoroughly trained before beginning their work in the program. The Sponsoring Organization must keep a written record to document the location and date of each training session given, the names of staff present and the topics covered, as specified in *Guidance Memorandum 5A*. A sample form with required key topics, suggested optional topics and space for staff to sign in is attached.
4. Sponsoring Organizations must complete site reviews for each CACFP site as outlined in *Guidance Memorandum 5A*, which includes the required review forms.

#### **F. Procurement, Contracting, Leasing Documentation**

1. Records documenting informal or formal competitive procurement procedures as described in *Guidance Memorandums 4 and 13A*.
2. Current contracts, rental, or lease agreements.
  - a. Meals provided by a vendor and/or a food service management company.
  - b. Goods or services required to administer the CACFP, i.e., accounting services, equipment rental, consulting, etc.

#### **G. Expense and Income Records** (*Guidance Memorandum 11* contains complete instructions.)

1. Documentation for all expenditures identified as food service costs.
  - a. Itemized receipts, invoices, purchase orders for food and nonfood purchases.
  - b. Inventory records of purchases, including date and source, when the receipts do not show the description of each item purchased.
  - c. Time sheets or time studies for food service labor.
  - d. A payment summary or disbursement/expense ledger with all food service costs reported under the appropriate headings and clearly identified as food service costs.
2. Documentation of all income received for the food service operation.
  - a. CACFP reimbursement checks and/or advance check stubs.
  - b. Deposit slips which show specific amounts deposited for food service.
  - c. Any income from meals served, such as to cover the cost of program or non-program adults (which include ineligible adults), and, if a pricing program, to enrolled adult participants.
  - d. Other income specifically designated for food service, i.e., gifts, donations, payments for meals sold to other agencies/institutions.
  - e. A receipt or income ledger which records and clearly identifies all food service income.