

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

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

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

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. They must be readily available and 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 child 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 8C*.
5. Evidence that parents of enrolled children receive current information on the importance and benefits of the Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) and WIC income eligibility guidelines. See attached pages for current information that can be handed out or posted for parents to see.
6. Contracts for meals provided by a vendor and/or food service management company.
7. For-profit centers only—Documentation of child care reimbursement under Title XX (Community Aids Funding) for at least 25 percent of the children enrolled or 25 percent of licensed capacity, whichever is less, for the month preceding approval in the CACFP, and for each month meals were claimed for reimbursement;
OR
Documentation that at least 25 percent of the enrolled children or 25 percent of licensed capacity, whichever is less, are from households that meet the income eligibility requirements for the free and reduced price categories of CACFP reimbursement for each month meals were claimed for reimbursement.

B. Attendance and Enrollment Records

1. Attendance records as required by the Department of Children and Families (DCF) licensing regulation DCF 251.04(6)(b), that is, a current, accurate written record of the daily attendance and date of birth of each child for the length of time the child is enrolled in the program. The actual time of arrival and departure for each child shall be recorded if hours of arrival and departure vary among children. DPI/USDA may review attendance records in formats as needed to determine compliance with CACFP regulations. This may include, but is not limited to original daily sign in/out attendance records, electronic reports of daily attendance, and records maintained for Wisconsin Shares participation.
2. Enrollment forms for each participant (except those in "at-risk" after school hours care sites, outside of school hours centers, and emergency shelters) that include information on each child's normal days and hours in care and meals normally received while in care, updated annually by a parent or guardian. See *Guidance Memorandum 6C* for more detailed information about this requirement.

3. Household Size-Income Statements for each child (except those in “at risk” after school hours care sites, emergency shelters, and Head Start agencies that operate a site(s) which solely enrolls state and/or federal Head Start children, including Early Head Start children) who qualifies at the free or reduced reimbursement rates and any income statements submitted by households that have been determined to be non-needy. This form is included in *Guidance Memorandum 1C*.
4. The "Household Size-Income Record" which indicates the eligibility status (free, reduced, or non-needy) of each enrolled child for each month reimbursement is claimed (except for “at risk” after school hours care sites, emergency shelters, and Head Start agencies that operate a site(s) which solely enrolls state and/or federal Head Start children, including Early Head Start children). This form is included in *Guidance Memorandum 1C*. 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 children 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 or manual recordkeeping systems that assume children have been served a meal based on times of attendance do not meet the definition of a time of service meal count, and must not be used as the source for determining the number of meals served to children.

2. The attached *Infant Meal Records* or other DPI-approved infant records must be used by agencies claiming reimbursement for infants ages birth through 11 months old. The agency must record the type and amount of food offered to each infant by appropriate age category (Birth through 3 Months, 4 Months through 7 Months, 8 Months through 11 Months). When these records show that an infant has been provided with a meal that meets the infant meal pattern shown in *Guidance Memorandum 12C*, the infant meal can be included in the total monthly meal counts. Infant meals that do not meet the infant meal pattern must not be included in the total monthly meal counts. The attached *Daily Participation Record and Monthly Meal Count Summary* can be used to record the monthly total infant meal counts at the bottom if they have not been included in the daily totals above. For centers approved to claim meals other than breakfast, lunch, and one snack contact your assigned consultant to obtain the correct forms.
3. The attached *Greater Than Three Meals* form must be used by agencies approved to receive reimbursement for more than 3 meal service times per day. This form must be used to ensure that each child is claimed for no more than two meals and one snack or two snacks and one meal per day. For agencies 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 child in attendance.
 - A mark must be placed next to each child’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 child’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 child per day.
 - If meal counts are maintained per classroom, the agency must review each classroom’s meal counts to assure that no child will be claimed more than once for each meal/snack in the event that children change classrooms. Children must be counted on the meal count form in the room in which he/she actually was served a meal. This will ensure that these children are not recorded on more than one classroom’s meal count records.
 - 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 child 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. For meals and snacks served to infants, birth through 11 months, record the type and amount of food offered to each infant by appropriate age category (Birth through 3 Months, 4 Months through 7 Months, 8 Months through 11 Months) using the *Infant Meal Records* (attached) or other DPI-approved infant records.
2. For meals and snacks served to children one year old and over, maintain daily, dated menus for each approved meal service, including documentation of all food substitutions made. This requirement also applies to agencies that purchase meals from a vendor such as a school, health care facility, or food service company.
3. For children one year and over, maintain daily, dated production records for each approved meal service reflecting the total quantity of each food item used in the preparation of the meal. The quantity of whole milk or reduced fat (2%) milk and low fat (1%) or fat free (skim) milk must be recorded separately. Each meal service must provide, at a minimum, the serving sizes required by the CACFP Meal Pattern for each child and adult to be served. Production records must be completed for the purpose of planning and preparing the amount of food that will be made available to the anticipated number of children and adults participating in each meal service.

Complete the production records for each meal type by writing the anticipated number of children (by age group) and adults to be served. Children served who are 13 or older (those in “at-risk” after school hours care sites) can be included with the numbers of 6-12 year olds, although USDA recommends that serving sizes larger than those for the 6-12 year old group be given to adolescents. 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 children and adults to be served, and the yields per individual food as provided 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 form, *the Lunch/Supper and Breakfast/Snack Production Record form* (PI-1488), 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. **Emergency shelters are not required to maintain production records.**

4. When meals are purchased from a vendor such as 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 #13C for more details.
5. Serving meals to staff: If staff or other adults are served meals, the number of adult 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 children and adults to be served and (2) to account for the food cost incurred for serving these adult meals. Document the number of adult meals to be served on the Production Record (PI-1488) in the space provided for recording the “Projected Meal Counts” for adults. Meals served to staff or 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, sitting with the children during meal service, participating with the children 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 and who does not perform CACFP labor on the day a meal is served to him or her. This would include van drivers, maintenance employees, children and parents of children 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 8C*.
3. Documentation of CACFP nutrition-related activities with children.
4. 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 5C*. A sample form with required key topics, suggested optional topics, and space for staff to sign in is attached.
5. Sponsoring Organizations must complete site reviews for each CACFP site as outlined in *Guidance Memorandum 5C*, 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 13C*.
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, e.g., 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 check and/or advance check stubs/transmittal notices.
 - 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, non-enrolled children or, if a pricing program, to enrolled children.
 - d. Other income specifically designated for food service, e.g., 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.