

# GRAB AND GO LESSON

## Record-Keeping Basics for Centers Operating the CACFP

### Compliance

**Purpose:** This handout provides information on four common types of records in the CACFP for child care centers.

Did you know record-keeping is one of the core components to succeeding in the Child and Adult Care Food Program (CACFP)? Maintaining accurate and organized records is vital to receiving reimbursement in the CACFP. Good record-keeping reflects the following five questions:

- How were the funds used?
- When were they used?
- Who received the services?
- Were the program regulations implemented correctly?
- Did everyone receive proper training?

Without good record-keeping, all meals and snacks are disallowable because there is no documentation to show that program requirements were met. Understanding the four basic categories of records and some strategies for maintaining organized records is essential for meeting the CACFP requirements.

### #1: Participant Records

Participant records include enrollment records, eligibility records, and daily attendance records.

Enrollment records provide basic information for each child, such as the child's:

- First name, last name, and date of birth
- Normal days and hours of care and the meals normally received while in care

Eligibility records list the claiming status for each child, whether free, reduced, or paid. Each year, the claiming status is determined by obtaining family size and income from each parent or legal guardian and comparing it to the current federal income eligibility guidelines. However, children attending certain facilities, such as Head Start, are automatically eligible for free meals without further application or eligibility determination. Operators are required to provide eligibility records, as indicated by their program or State agency.

Daily attendance records provide a daily overview of all enrolled children who were in attendance at the child care facility. These are separate from the enrollment records and the daily meal count records.

### #2: Meal Service Records

Meal service records include daily meal counts and menus. A daily record of meal counts shows the number of meals served to enrolled children at breakfast, lunch, supper, and snacks. Record meal counts at the time the meal is served.

Keep menus for all meals served to show that meal pattern requirements were met. Menus must list the food items served for each meal type, with enough detail to show that those regulations were followed. For example, when showing milk on the menu, you would identify the fat content as well as if it is flavored or unflavored.

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### #3: Fiscal Management Records

Fiscal management records document all income and expenses to the child care program. These fall into two categories: operating costs (food costs, labor costs, supplies, purchased services) and administrative costs (labor and supplies). The income records you must keep include copies of all claims submitted to the State agency for reimbursement, as well as receipts of program payments received from the State agency. Expense records must be kept to document the nonprofit status of the program's foodservice. These records include dated, itemized receipts and/or invoices for all food and non-food program purchases. Document personnel expenses with payroll records, as well as time and attendance reports.

### #4: Training Records

Training records, at a minimum, must include the dates, locations, CACFP topics, and names of personnel in attendance. Your state agency will establish required training for all CACFP operators, including annual Civil Rights requirements.

### Strategies for Maintaining Organized Records

Organize your CACFP records by the Federal fiscal year, which runs from October 1 through September 30. Keep all CACFP records for three years plus the current fiscal year.

There is more than one way to organize your CACFP records efficiently and effectively for the current fiscal year. Record-keeping systems can include envelopes, folders, notebooks, storage boxes, and even electronic systems. The system you select will depend upon the size of your organization, the types of records you are keeping, and whether collected daily, monthly, and yearly.

For example, a small center might keep fiscal receipts and invoices in monthly envelopes and all other records in folders. A larger child care center might keep enrollment and eligibility records in binders organized alphabetically by the last name of the child. In contrast, other records are kept in file folders or even electronically. Once a fiscal year is completed, all records might go into one or more storage boxes labeled with the fiscal year as well as when the records can be destroyed.

Be consistent! Whatever system you decide to use, train all applicable staff on how to use it and be consistent. Keeping an organized system is essential for submitting accurate and timely claims each month, as well as being prepared for program reviews.

Maintaining accurate and organized records helps document that all CACFP funds were used to support foodservice to children at the program location. For additional information and specific record requirements, refer to your State agency or sponsoring organization.

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#### References

- U.S. Department of Agriculture, Food and Nutrition Service. (2014). *Independent child care centers: A child and adult care food program handbook*. <https://www.fns.usda.gov/sites/default/files/cacfp/Independent%20Child%20Care%20Centers%20Handbook.pdf>
- U.S. Department of Agriculture, Food and Nutrition Service. (2017, September 6). *PART 226—Child and Adult Care Food Program*. 7 CFR 226.10(d). <https://www.fns.usda.gov/part-226%E2%80%9494child-and-adult-care-food-program>

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