



Chapter 6:

Recordkeeping

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Chapter 6: Recordkeeping

6.1 Recordkeeping Requirements

All CACFP records must be kept for three years plus the current program year, or until all audit or review findings are corrected, whichever is longer. Documents that should be kept on file include the following:

Program Records

- Approval letter – Copy stored in WINS paperclip
- Sponsor and Site Applications – Completed and maintained in WINS
 - Questionnaire
 - Administrative Budget (multi-site sponsoring organizations only)
 - Sponsor Review (multi-site sponsoring organizations only)
 - Permanent Agreement
- A-133 Audit (only for not-for-profits receiving more than or equal to \$750,000 of federal reimbursement in a year) *NOTE: A-133 Audit or Certification Statement must be on file with ISBE annually*
- Annual Financial Report (AFR) (filing deadline December 15) – Completed and maintained in WINS. [Click here and select the dropdown arrow for Annual Financial Report](#) for guidance and information.
- Documentation of Annual CACFP and Civil Rights Training (date, topics, attendees' signatures) For a sample form to track training information, [click here](#).
- Monitoring reports for each facility (multi-site sponsoring organizations only - [sample review form](#) and [review form attachment](#)).
- Sponsor's Preapproval Visit Form ([sample preapproval visit form](#) if new facility is added)
- Ethnic/racial data for area served and beneficiaries ([data collection document](#))
- Contract for food service or small purchase agreement ([Click here for vendor contract information](#). [Scroll to bottom to Vendor Contracts.](#))

Eligibility/Enrollment Documentation

- Master List of Eligible Children by facility - [sample master list for child care centers](#) - [sample master list for emergency shelters](#) - [Head Start sample master list](#)
- Daily attendance for each facility
- Household Eligibility Applications (HEAs) or direct certification documentation
 - Exempt from this requirement are At-Risk Afterschool Meals Programs, Head Start and Even Start Programs and Emergency Shelters.
 - Head Start organizations must have a signed and dated Head Start master list
 - If an Outside School Hours Program or Pre-kindergarten Program is operated by a public school district that participates in the NSLP, the CACFP children may use the same household Eligibility Applications as NSLP.
- CACFP Annual Enrollment Forms – meals served to children without a current enrollment form on file must not be claimed for reimbursement.
 - Exempt from enrollment forms are At-Risk Afterschool Meals Programs, school pre-kindergarten programs and Emergency Shelters.
 - Licensed Outside School Hours Programs must have enrollment forms for all

- participating children. Non-licensed programs do not need enrollment forms.
- [Click here for HEA and enrollment form requirements and guidance.](#)
- Intake documentation (emergency/homeless shelters only) – only meals served to residential children may be claimed. [sample master list for emergency shelters](#)
- Verification Documentation for At-Risk After-School Meals Program (At-Risk Afterschool Meals Programs only)

Claim for Reimbursement

- Monthly claims – Completed and maintained in WINS
- For-profit (only)—Documentation showing 25 percent eligibility for each month claimed
 - Subsidized monthly billing reports from DHS and/or DCFS OR free/reduced-price eligibility applications
- Edit checks 1 and 2 (multi-site sponsoring organizations only) must be completed each month and maintained on file - [Edit checks 1 and 2 sample form](#)

Meal Counts, Menus, and Meal Service

- Daily Meal Participation Records for all meals claimed. Use [this form when you want to fill in the dates of operation](#). [Click here for a form that has 31 days pre-recorded](#). Emergency/homeless shelters should use [this form](#).
- Meal recap [sample form](#).
- Menus served for all age groups for the entire month for all meals claimed
- Copies of Nutrition Facts labels, Child Nutrition (CN) label(s) and/or manufacturer's Product Formulation Statement(s) (PFS), if needed
- Standardized recipes used when food is prepared on-site
- Medical Authority Meal Modification Request Form and the Modify Meal Request by Parent
- Written statements requesting non-medical food substitutions
- End-of-year physical inventory of food
- Health inspections (emergency/homeless shelters only)

Expenditures

- Itemized receipts for food, milk, and other allowable expenses
- Canceled checks, bank statements and other proof of payments
- Documentation of the number of vended meals delivered/invoice (if applicable)
- Personnel Activity Report (PAR) for both administrative and food service staff - [sample PAR](#)
- Cash Disbursement Journal. [Use this journal to list food program invoices and receipts](#).
- Monthly Milk Purchase Estimate. [Click here for a form to gauge how much milk is needed](#).
- Monthly Profit/Loss Summary. [Track food service account balance with this form](#).
- Track food program YTD profit/loss with the [AFR Data Collection Worksheet](#)
- Meal counts records for program and non-program adults must be on file. This form may use to track [adult meals](#)

As new children are enrolled you will obtain new applications, enrollment forms and medical exception statements (as necessary). These should be filed with your annual documents on an ongoing basis.

6.2 Documenting Operation of a Non-profit Food Program

Centers must demonstrate operation of a nonprofit food service program. All revenue received or accruing to the food service is restricted and must only be used for allowable costs. Any revenue in excess of expenses must be used only to maintain, expand, or improve the institution's nonprofit food service for its participants.

Maintaining Records

All participating institutions must have a system in place to maintain records identifying all of its food service activities; retain all nonprofit food service revenue in restricted accounts; and use the nonprofit food service account only for allowable food program costs.



An example of an acceptable system would be to use the Cash Disbursements, Personnel Activity Report and Monthly Profit or Loss Summary forms that are available online. Use this [tutorial](#) to supplement the details below to learn more about these forms:

Cash Disbursements

[The cash disbursements journal](#) documents goods, services, and other costs associated with your operation of the CACFP. Costs listed on the cash disbursements document must be supported by itemized invoices and receipts. These costs include:

- Food costs – includes creditable food and beverage items on your menu for approved meal services and consumed by the children in your care as part of a reimbursable meal or snack. Creditable foods are those foods that meet USDA meal pattern requirements.
- Allowable non-food costs – non-food items used to support the operation of the food program, such as plates, cups, napkins and dishwashing detergent
- Overhead costs – rent, utilities and trash may be allocated to the food program at a certain percentage
- Administrative supplies – items such as copy paper and printer ink that were used specifically for the operation of the food program
- Unallowable costs – items that were included on a food program receipt but were not used in the operation of the food program.

Personnel Activity Report (PAR)

Other Federal Funding

➡ Meal service funds from other sources, such as grants, may also be available to independent centers and sponsors of centers participating in the CACFP. CACFP funding is, however, primary in all cases and must be used first to cover food service costs.

When participating centers and sponsors claim and receive CACFP reimbursement for meals, funding from other Federal sources can only be used to cover excess food service costs.

Another cost associated with operation of the CACFP is labor expenses. Labor is a unique program cost and there are specific federal regulations that govern the tracking of labor costs:

- PARs must be done in addition to payroll reports. ISBE's sample PAR is available [here](#).
- On a daily basis, employees must document their own work hours (food program hours and non-CACFP hours) on the Personnel Activity Reports.
- Do not track labor using the Cash Disbursements form
- Labor must be designated as administrative or operational:
 - Examples of administrative labor would be: approving CACFP paperwork, making free and reduced-price meal determinations, filing the monthly claim, verifying meal participation records and meal counts, collecting and recording CACFP-related receipts and invoices, and paying CACFP-related bills.
 - Examples of operational labor are: writing the menus, preparing and serving the meals, taking the meal counts during the meal time, and shopping for and/or ordering groceries and other CACFP-related supplies.
- Additional PAR guidance is available [here](#).

Monthly Profit or Loss Summary

It is important to summarize CACFP reimbursement and expenditures every month to document the operation of a non-profit food service program. The [monthly profit \(or loss\) summary](#) is a good example of how to maintain this information on a monthly basis.

Record:

- Meal reimbursement
- Cash in lieu of commodities reimbursement
- Administrative expenses
- Operational expenses
- Monthly profit or loss status
- Annual profit or loss status (year to date) – use the [AFR data collection worksheet](#) to track food program annual revenues and expenses.

For details on how to complete the monthly profit (or loss) summary, take advantage of this easy [step by step tutorial](#).

Proof of Payments

Proof of payments must be on file to substantiate invoices and receipts. Proof of payment sources include canceled checks EFT deposit verification and bank statements. When cash is used as a payment method, a receipt of payment with a valid signature must be obtained. Cash as a payment method must only be used when the expense is of nominal amount.

6.3 Meal Counts and Menus

Meal participation records listing all enrolled children must be developed to record the meals

to be claimed for reimbursement. It is best when meal participation records are organized by class and children are listed alphabetically. Children's first and last names should be noted. Meal counts must be taken for each meal service claimed. The meal count must be recorded while children are eating. Use [this form when you want to fill in the dates of operation](#). [Click here for a form that has 31 days pre-recorded](#). Emergency/homeless shelters should use [this form](#).

Current, dated menus for infants and children must be posted at facilities, in an area accessible to parents/guardians. The menus must indicate the required components and meet the meal pattern requirements. A whole grain or whole grain-rich must be served and indicated on the menu at least once per day. In addition, the types of milk served and their fat content must be noted on the menu. Any changes made to the menu due to seasonal changes or food substitutions must be recorded.

Sample menus can be found online under Meal Pattern Requirements and Nutrition Information, at <https://www.isbe.net/Pages/Child-Adult-Care-Food-Program-Documents.aspx>. Scroll to Meal Pattern Requirements and Nutrition Information.

Notes: