

Welcome to the Child and Adult Care Food Program (CACFP) Annual Training

CACFP/SFSP Division

601-576-5000

mdek12.org



MISSISSIPPI
DEPARTMENT OF
EDUCATION

April, May & June 2023



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Mississippi Department of Education

2

VISION

To create a world-class educational system that gives students the knowledge and skills to be successful in college and the workforce, and to flourish as parents and citizens

MISSION







To provide leadership through the development of policy and accountability systems so that all students are prepared to compete in the global community




MISSISSIPPI
DEPARTMENT OF
EDUCATION

2

State Board of Education STRATEGIC PLAN GOALS 3

 1	ALL Students Proficient and Showing Growth in All Assessed Areas	EVERY School Has Effective Teachers and Leaders	4 
 2	EVERY Student Graduates from High School and is Ready for College and Career	EVERY Community Effectively Uses a World-Class Data System to Improve Student Outcomes	5 
 3	EVERY Child Has Access to a High-Quality Early Childhood Program	EVERY School and District is Rated "C" or Higher	6 


 MISSISSIPPI
DEPARTMENT OF
EDUCATION

3

4

OCN is poised to support MDE's strategic goal to increase access to high quality early Childhood Programs by ensuring every child has access to nutritious, age – appropriate meals.


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EDUCATION

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Welcome and Introduction

Child and Adult Care Food Program

PY 2023-2024 CACFP Annual Training



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Purpose of the Child and Adult Care Food Program (CACFP)

- (CACFP) is a federal program that provides **supplemental** reimbursements for nutritious meals and snacks to eligible children and adults who are enrolled for care at participating childcare centers, day care homes, and adult day care centers, children and youth participating in afterschool care programs, children residing in emergency shelters.
- The Program contributes to the wellness, healthy growth, and development of young children and adults in the United States.



6


7

Over-Arching Themes

- Performance Standards
- Recordkeeping Requirements




7



V C A

Organizations must demonstrate throughout their participation in the CACFP that they meet the following performance standards:

- Financial Viability (**V**)
- Administratively Capability (**C**)
- Accountability (**A**)



8

Financial Viability

9

V

Financial Viability

7 CFR
226.6(b)(1)(xviii)(A)

An organization must show that it has adequate financial resources to operate the CACFP on a **daily basis**. Adequate sources of funds to withstand **temporary interruptions** in CACFP payments and **negative fiscal action** assess by the State Agency must be available to ensure the CACFP is operated in accordance with this standard. Institutions can document financial viability through financial records.

Examples of Documents:

- Fiscal Audits
- General Ledgers and/or Balance Sheets
- Bank Statements
- Sources of Income



9

Administrative Capability

10

C

Administrative Capability

7 CFR
226.6(b)(1)(xviii)(B)

Organizations must be administratively capable. Appropriate and effective **management practices** must be in effect to ensure the CACFP is operated in accordance with this standard. There must be an **adequate** number and type of **qualified** staff to ensure the operation of CACFP.

Examples of Documents:

- Organizational Chart
- Compensation Plan
- Job and Duty Descriptions
- Policies and Procedures



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Program Accountability

11

A

Program Accountability

7 CFR
226.6(b)(1)(xviii)(C)

Organizations must have **internal controls** and other management systems in effect to ensure **fiscal accountability** and to ensure the CACFP will operate in accordance with program requirements.

Examples of Documents:

- Budgets
- Training Plans
- Monitoring Schedules
- Checks and Balances of Policies and Procedures



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12



Recordkeeping Requirements

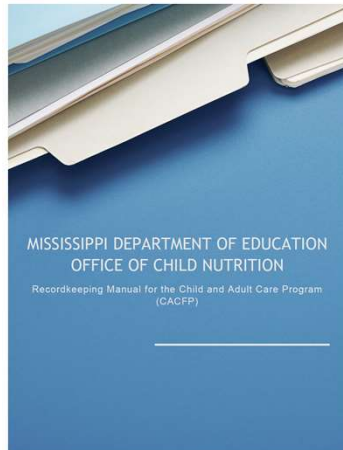
- Number of Program Meals
- Participant Eligibility
- Allowability of all CACFP Costs
- Confirmation of Good Standing with all Program requirements



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CACFP Recordkeeping Manual

13

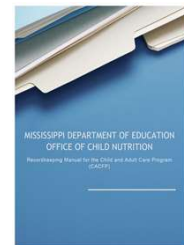
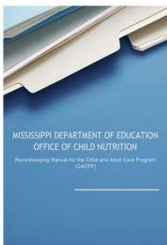


13

Purpose of the Manual

14

- The purpose of the manual is to provide an accurate account and control of all USDA funds received from the Child and Adult Care Food Program (CACFP).
- An organization's ability to maintain these records demonstrates the necessary ability to participate in the CACFP.



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Format of the Manual

15

- Instructions for Completing the Forms
- Sample of each Forms
- Examples to Reference



EXAMPLE

INSTRUCTIONS



15

Topics of Discussion

16

Financial Management

- Budget
- ACQR
- Cost Worksheet

Recordkeeping and Claims

- Submitting a Claim in MARS

Meal Pattern Requirements

Civil Rights Requirements

Training Requirements

- Training Plan
- Training Attendance

Compliance & Oversight

- Compliance Reviews
- Serious Deficiency
- Corrective Action

Renewal for PY 2023-2024



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State Auditor's Report

Child and Adult Care Food Program

PY 2023-2024 CACFP Annual Training



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Oversight by the Mississippi Office of the State Auditor (OSA)



- Financial and Compliance Audit
- On-Site and Administrative Level Visits
- Records Management Requirements



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Single Audit Report for the Year Ended June 30, 2021

19

- Finding 2021-034

Strengthen Controls to Ensure Compliance with Allowable Cost Requirements of the Child and Adult Care Food Program (CACFP)

Questioned Costs of \$126,191



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OSA's Findings

20

402 instances in which enrollment forms did not contain all required elements or was not provided

93 instances in which meal applications was not provided or was not completed correctly

31 instances in which eligibility category was incorrect on the master roster

35 instances in which there was no supporting documentation for expenses listed on the cost worksheet



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Financial Management Findings

21

Mileage reimbursement forms did not contain site names or addresses on the itinerary

General Ledger included the aggregate payment to providers, not individual payments

Payroll records did not have a clear record of which federal program an employee's compensation should be allocated

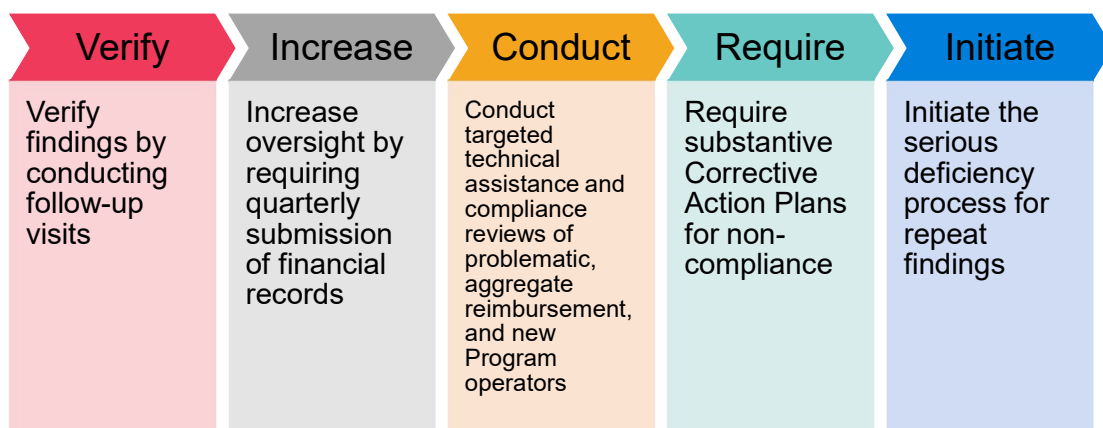
Expenses listed on the Cost Worksheet could not be traced to a transaction on the non-profit account statements



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OCN's Response

22



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What is Technical Assistance?

23



23

What Technical Assistance is **NOT**?

24

Google



Siri



Let's Make a Deal



- Hey, Can you tell me what is a general ledger?
- What do I need to do to purchase equipment? I want to add a site what do I do?
- I have new staff can you come out to train them?
- When did that start? That must be new? I've never heard/had to do that before?
- I didn't get an email; can you send it to me again?
- Do I **"REALLY"** have to put the money back? Can I have a warning this time?
- Please log into MARS and click the red **"Submit for Approval"** button. (S.A. call)



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Technical Assistance

- CACFP Recordkeeping Manual
- CACFP 101 Participant's Guide
- Handouts and One-Pagers
- CACFP Café
- Emails/Microsoft Teams Meetings
- Phone Calls
- State Agency Trainings and Webinars
- On-Site Visits

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Current Financial and Compliance Audit

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AUDIT REPORT

26

Financial Management

Child and Adult Care Food Program

PY 2023-2024 CACFP Annual Training



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Budget

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Budget and CACFP

29

- A **financial plan** for operating a business or business unit. It includes **planned expenditures** and **anticipated resources** for the upcoming year.



It is an **EDUCATED** Guess!

The CACFP Budget is **not** intended to be the business' entire budget.



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Budget Alignment with Performance Standards

30

Financial Viability

- Showing a positive relationship between revenue and expenses

Administrative Capability

- Possessing skill sets that demonstrate that you're capable of running your business

Accountability

- Demonstrating ability to record, track and report key information



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31

Budgets and Expenses

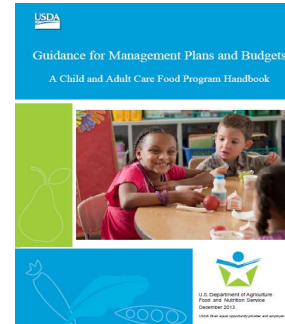
- ***FNS Instruction 796-2, Financial Management-Child And Adult Care Food Program.***
- ***USDA FNS' Guidance for Management Plans and Budgets***

Food & Nutrition Service	FNS INSTRUCTION	NUMBER:
	U.S. DEPARTMENT OF AGRICULTURE 301 PARK CENTER DRIVE ALEXANDRIA, VA 22304-1009	796-2 Rev. 4

ACTION BY: Regional Directors
Special Nutrition Programs

INFORMATION FOR: Regional Offices
State Agencies

**FINANCIAL MANAGEMENT-
CHILD AND ADULT CARE FOOD PROGRAM**

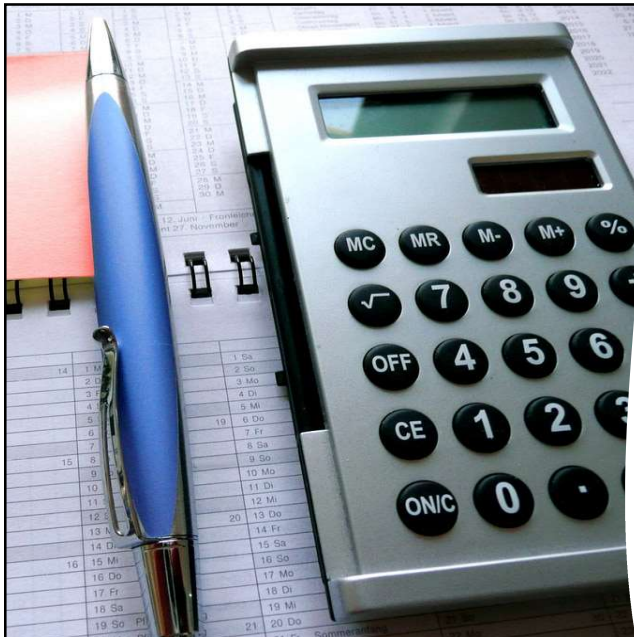


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Purpose of a CACFP Budget

- Financial Plan
- State Agency Approval
- Tool for Decision Making
- Serves as a Means of Monitoring Performance



32

Is this a Reasonable and Necessary CACFP Cost?

Yes. If not for the CACFP this cost would not be incurred.

Partially. The cost would be incurred for normal business purposes, but a portion can be attributed to the CACFP. In this case, the Program operator must prorate the cost and determine the amount to allocate to the non-profit food service account.

No. This cost is not at all due to the CACFP.



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Operating Cost

Allowable **direct food service** operating costs include:

- Food for the food service program
- Food Service labor
- Nonfood supplies
- Food service equipment



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Administrative Costs

Direct administrative costs are limited to the organization's allowable expenses for planning, organizing and managing the CACFP. These costs include:

- Salaries
- Monitoring
- Recordkeeping
- Travel
- Training



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CACFP Income

Income would include:

- CACFP reimbursements
- Participant meal payments for pricing programs
- Food sales to adults
- Earmarked cash donations
- Interest earned on reimbursement payments
- Funds committed by the institution or organization for food service
- Funds received from other government entities for food service



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Budget Approval

- Generally **allowable** costs
- Costs requiring **prior approval**
- Costs requiring **specific prior written approval**



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Allocation Plan for Shared Cost

- Any shared costs, including salaries, insurance, utilities, etc. **must** have an allocation plan that receives **pre-approval** by the State Agency.
- An allocation plan is the **procedure** used to determine the amount or percentage of cost charged to a particular function or Program.



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Assessment of the Reasonableness of Salaries

39

Lines B1 and D1



39

MARS Budget

40

	Org Complete This Column	FOR STATE USE ONLY Approved		
A. Anticipated Annual CACFP Revenue				
1. Number of sites	<input type="text"/>			
2. Projected Total Annual Revenue	\$ <input type="text"/>	\$0.00		
B. Projected Operating CACFP Expenditures				
1. Salary and Wages	\$ <input type="text"/>	\$0.00		
2. Benefits	\$ <input type="text"/>	\$0.00		
3. Food Purchases	\$ <input type="text"/>	\$0.00		
4. Meal Contracts (meal cost)	\$ <input type="text"/>	\$0.00		
5. Mileage (meal transporting cost)	\$ <input type="text"/>	\$0.00		
6. Non-Food Supplies	\$ <input type="text"/>	\$0.00		
7. Printing/Postage/Communications	\$ <input type="text"/>	\$0.00		
8. Purchased Services	\$ <input type="text"/>	\$0.00		
9. Food Service Space	\$ <input type="text"/>	\$0.00		
10. Reimbursement to Unaffiliated Centers (Sponsors Only)	\$ <input type="text"/>	\$0.00		
11. Equipment Purchase over \$500	\$ <input type="text"/>	\$0.00		
12. Other	\$ <input type="text"/>	\$0.00		
Total Operating Costs		\$0.00	\$0.00	
C. Net Operating Amount				
1. Difference (A-B)		\$0.00	\$0.00	
D. Projected Administrative CACFP Expenditures				
1. Salary and Wages	\$ <input type="text"/>	\$0.00		
2. Benefits	\$ <input type="text"/>	\$0.00		
3. Supplies	\$ <input type="text"/>	\$0.00		
4. Office Materials (Expendable) Supplies	\$ <input type="text"/>	\$0.00		
5. Equipment Purchases	\$ <input type="text"/>	\$0.00		
6. Equipment Rental/Lease	\$ <input type="text"/>	\$0.00		
7. Printing	\$ <input type="text"/>	\$0.00		
8. Office Space/Rental/Lease/Depreciation Use Allowance	\$ <input type="text"/>	\$0.00		
9. Utilities/Facility Maintenance/Janitorial Services	\$ <input type="text"/>	\$0.00		
10. Travel for Program Operations	\$ <input type="text"/>	\$0.00		
11. Center Workshops/Participant Training/Staff Training	\$ <input type="text"/>	\$0.00		
12. Nutrition Education Materials	\$ <input type="text"/>	\$0.00		
13. Meetings/Conferences	\$ <input type="text"/>	\$0.00		
14. Contracted/Professional Services	\$ <input type="text"/>	\$0.00		
15. Insurance Premiums/Bonding	\$ <input type="text"/>	\$0.00		
16. Memberships/Subscriptions/Professional Activities	\$ <input type="text"/>	\$0.00		
17. Other Administrative Expenditures/Advertising	\$ <input type="text"/>	\$0.00		
18. Other	\$ <input type="text"/>	\$0.00		
Total Direct Administrative Costs		\$0.00	\$0.00	
19. Total Modified Direct Costs (TMDC)*	\$ <input type="text"/>	\$0.00	\$0.00	
Total Direct Costs and TMDC		\$0.00	\$0.00	

*TMDC- Total Direct Costs-Equipment Purchases-Other Costs Per Indirect Cost Agreement

40

41

Budget Projection Activity








41

Supporting Documentation by Line Item


42


Adult Day Care and Child Care Centers/Head Starts/At-Risk

- A1: Input the Number of Sites Operating the Program
- A2: Not to Exceed the amount on the Budget Worksheet Projection



Budgeting Tip: Use the prior year's actual reimbursement to project reimbursement for the upcoming year!





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MARS Budget - Anticipated CACFP Revenue

43

A. Anticipated Annual CACFP Revenue

1. Number of sites

2. Projected Total Annual Revenue

\$0.00



43

Projecting CACFP Reimbursement - Centers

44

A2

- Add the total reimbursement received for October 2022-June 2023 and divide this amount by 9.
- Multiply this number by 12.
- The total will be the projected reimbursement for PY 2023-2024.
- Input this number into Lines A2 and E2 of the Budget.

Example:

Child Nutrition Daycare Center received **\$67,898** in reimbursement for October 2022-June 2023.

$\$67,898 / 9 \text{ months} = 7,544.22$
 $\$7,544.22 \times 12 \text{ months} = \$90,530.67$
 The projected reimbursement is **\$90,530.67**



44

Budget Projection Activity: Scenario #1**45**

Child Nutrition Daycare Center received **\$11,973.31** in reimbursement for October 2022-June 2023.

$$\text{\$11,973.31} / 9 \text{ months} = \text{\$1,330.37}$$

$$\text{\$1,330.37} \times 12 \text{ months} = \text{\$15,964.44}$$

The projected reimbursement is **\\$15,964.44 (A2)**



45

Budget Projection Activity: Scenario #2**46**

Child Nutrition Daycare Center received **\$194,893.18** in reimbursement for October 2022-June 2023.

$$\text{\$194,893.18} / 9 \text{ months} = \text{\$21,654.80}$$

$$\text{\$21,654.80} \times 12 \text{ months} = \text{\$259,857.57}$$

The projected reimbursement is **\\$259,857.57 (A2)**



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MARS Budget- Operational Expenses

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MARS Budget - Administrative Expenses

48

Budget Version: Original

Org Complete
This ColumnFOR STATE USE ONLY
Approved

A. Anticipated Annual CACFP Revenue

1. Number of sites	<input type="text"/>	
2. Projected Total Annual Revenue	\$ <input type="text"/>	\$0.00

B. Projected Operating CACFP Expenditures

1. Salary and Wages	\$ <input type="text"/>	\$0.00
2. Benefits	\$ <input type="text"/>	\$0.00
3. Food Purchases	\$ <input type="text"/>	\$0.00
4. Meal Contracts (meal cost)	\$ <input type="text"/>	\$0.00
5. Mileage (meal transporting cost)	\$ <input type="text"/>	\$0.00
6. Non-Food Supplies	\$ <input type="text"/>	\$0.00
7. Printing/Postage/Communications	\$ <input type="text"/>	\$0.00
8. Purchased Services	\$ <input type="text"/>	\$0.00
9. Food Service Space	\$ <input type="text"/>	\$0.00
10. Reimbursement to Unaffiliated Centers (Sponsors Only)	\$ <input type="text"/>	\$0.00
11. Equipment Purchase over \$500	\$ <input type="text"/>	\$0.00
12. Other <input type="text"/>	\$ <input type="text"/>	\$0.00
Total Operating Costs	\$0.00	\$0.00

C. Net Operating Amount

1. Difference (A-B)	\$0.00	\$0.00
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Supporting Documentation Required by Line Item

49

Adult Day Care and Child Care Centers/Head Starts/At-Risk

- B1: Staffing Pattern (including FICA taxes if applicable)
- B2: Compensation Plan and Coverage Letter from Benefit Provider*
- B3: Budget Worksheet Calculation for Food
- B4: Agreement to Furnish Food
- B5: Mileage Calculations for Transporting Meals
- B6: Budget Worksheet Calculation for Non-Food Supplies
- B7: Calculations for Costs containing rates
- B8: Contracts for Purchased Services*
- B9: Lease Agreement and Food Permit for Space*
- B10: Amount of Reimbursement to Unaffiliated Centers, including payment determination methodology
- B11: SPWA Form **Leave Blank Until APPROVED***
- B12: Supporting Documentation to be determined based on the Requested Budget Item*

REMEMBER!

Cost Allocation and
Proration Methodology
for Shared Costs

***Procurement Standards must be adhered to for all costs!**



49

Net Operating Amount

50

Adult Day Care and Child Care Centers/Head Starts/At-Risk

- **C1: Difference A-B**



If the amount is negative, budget must be revised to reduce costs or list additional revenue in Lines E3 and E4.



50

MARS Budget: C1

51

C. Net Operating Amount

1. Difference (A-B)	\$0.00	\$0.00
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MARS Budget- Administrative Expenses

52



52

MARS Budget - Administrative Expenses

53

D. Projected Administrative CACFP Expenditures

1. Salary and Wages	\$		\$0.00
2. Benefits	\$		\$0.00
3. Supplies	\$		\$0.00
4. Office Materials (Expendable) Supplies	\$		\$0.00
5. Equipment Purchases	\$		\$0.00
6. Equipment Rental/Lease	\$		\$0.00
7. Printing	\$		\$0.00
8. Office Space/Rental/Lease/Depreciation Use Allowance	\$		\$0.00
9. Utilities/Facility Maintenance/Janitorial Services	\$		\$0.00
10. Travel for Program Operations	\$		\$0.00
11. Center Workshops/Participant Training/Staff Training	\$		\$0.00
12. Nutrition Education Materials	\$		\$0.00
13. Meetings/Conferences	\$		\$0.00
14. Contracted/Professional Services	\$		\$0.00
15. Insurance Premiums/Bonding	\$		\$0.00
16. Memberships/Subscriptions/Professional Activities	\$		\$0.00
17. Other Administrative Expenditures/Advertising	\$		\$0.00
18. Other	\$		\$0.00
Total Direct Administrative Costs		\$0.00	\$0.00
19. Total Modified Direct Costs (TMDC)*	\$		\$0.00
Total Direct Costs and TMDC		\$0.00	\$0.00

*TMDC- Total Direct Costs-Equipment Purchases-Other Costs Per Indirect Cost Agreement



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Supporting Documentation Required by Line Item

54

Adult Day Care and Child Care Centers/Head Starts/At-Risk

- D1: Staffing Pattern (including FICA taxes if applicable)
- D2: Compensation Plan and Coverage Letter from Benefit Provider*
- D3: Requested Amount based on estimation calculation
- D4: Requested Amount based on estimation calculation
- D5: SPWA Form **Leave Blank Until APPROVED*!**
- D6: Copy of the Lease for the Equipment*
- D7: Calculations for Costs containing rates
- D8: Copy of the Lease*
- D9: Copies of Utility Bills, Maintenance Agreements, and Janitorial Contracts*
- D10: Mileage Calculations for Travel
- D11: Requested Amount based on estimation calculation
- D12: Requested Amount based on estimation calculation
- D13: Meeting and Conference Participation Costs and Registration Information
- D14: Copies of Contracts or Professional Services Agreement*
- D15: Copies of Insurance and Bonding Costs from Benefit Provider*
- D16: Documentation outlining Fee and Rate Information
- D17: Supporting Documentation to be determined based on the Requested Budget Item*
- D18: Supporting Documentation to be determined based on the Requested Budget Item*

REMEMBER!

Cost Allocation and
Proration Methodology
for Shared Costs

***Procurement Standards must be adhered to for all costs!**



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Summary for Centers (ADC/CC/HS/At-Risk)

55

- E1: Total **Expenditures** (Operating and Administrative)
- E2: Should be the same as Line **A2**
- E3: Input the **Current Balance** in the CACFP food service account
- E4: Funding for **Nutrition** from Other Sources*
- E5: Total **Revenue** (E2 + E3 + E4)
- E6: Revenue - Expenditures
- E7: Costs **requiring** SPWA



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Administrative Costs and Certification Statement

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E. Summary

1. Total Expenditures (Operating and Administrative)	\$0.00	\$0.00
2. Total Anticipated Annual CACFP Reimbursement	\$	\$0.00
3. Prior Year Carryover Non Profit Food Program Revenue	\$	\$0.00
4. Total Other Revenue	\$	\$0.00
Explanation of Source of Other Revenue		
<div></div>		
5. Total Revenue (E2 + E3 + E4)	\$0.00	\$0.00
6. Net Balance (E5 Total Revenue - E1 Total Expenditures)	\$0.00	\$0.00
7. <input type="checkbox"/> There are expenditures that require prior approval or specific written prior approval (SPWA).		

F. Allowed Administrative Costs

7 CFR 226.16 (b) (1) For sponsoring organizations of centers, the portion of the administrative costs to be charged to the program may not exceed 15 percent of the meal reimbursements estimated or actually earned during the budget year, unless the state agency grants a waiver in accordance with 226.7(g).

1. Allowed Administrative Costs	\$0.00	15.00	%
2. Indirect Cost	\$0.00	0.00	%
3. <input type="checkbox"/> Waiver Requested?			

Certification

☐ I certify that the information on this form, and supporting documents, is true and correct and that I will immediately report to the Department of Education any changes that occur to the information submitted. I understand that this information is being given in connection with receipt of federal funds. The Department of Education may verify information; and the deliberate misrepresentation or withholding of information may result in prosecution under applicable state and federal statutes.

Document Attachments

Actions	Notes	Version	Uploaded By
Add an attachment			

Internal Use Only

Status: Pending Validation



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Supporting Documentation by Line Item

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Family Day Care Home Sponsors

- A1: Input the Number of Day Care Homes
- A2: Input amount from the Administrative Reimbursement Worksheet



57

MARS Budget - Administrative Expenses

58

	Org Complete This Column	FOR STATE USE ONLY Approved
A. Projected Revenue		
1. Number of Day Care Homes	<input type="text"/>	0
2. Projected Total Annual Revenue	\$ <input type="text"/>	\$0.00



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MARS Budget- Administrative Expenses

59



59

MARS Budget – Family Day Home Sponsors

60

B. Projected Annual Administrative Costs

1. Salary and Wages	\$ <input type="text"/>	\$0.00
2. Benefits	\$ <input type="text"/>	\$0.00
3. Supplies	\$ <input type="text"/>	\$0.00
4. Office Materials (Expendable) Supplies	\$ <input type="text"/>	\$0.00
5. Equipment Purchases	\$ <input type="text"/>	\$0.00
6. Equipment Rental/Lease	\$ <input type="text"/>	\$0.00
7. Printing/Postage/Communications	\$ <input type="text"/>	\$0.00
8. Office Space/Rental/Lease/Depreciation Use Allowance	\$ <input type="text"/>	\$0.00
9. Utilities/Facility Maintenance/Janitorial Services	\$ <input type="text"/>	\$0.00
10. Travel for Program Operations	\$ <input type="text"/>	\$0.00
11. Provider Workshops/Participant/Staff Training	\$ <input type="text"/>	\$0.00
12. Nutrition Education Materials	\$ <input type="text"/>	\$0.00
13. Meetings/Conferences	\$ <input type="text"/>	\$0.00
14. Contracted/Professional Services	\$ <input type="text"/>	\$0.00
15. Insurance Premiums/Bonding	\$ <input type="text"/>	\$0.00
16. Memberships/Subscriptions/Professional Activities	\$ <input type="text"/>	\$0.00
17. Other Administrative Expenditures/Advertising	\$ <input type="text"/>	\$0.00
Total Direct Administrative Costs	\$0.00	\$0.00
18. Other <input type="text"/>	\$ <input type="text"/>	\$0.00

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Supporting Documentation Required by Line Item 61

Family Day Care Home Sponsors

- B1: Staffing Pattern (including FICA taxes if applicable)
- B2: Compensation Plan and Coverage Letter from Benefit Provider*
- B3: Requested Amount based on estimation calculation
- B4: Requested Amount based on estimation calculation
- B5: SPWA Form **Leave Blank Until APPROVED!**
- B6: Copy of the Lease for the Equipment*
- B7: Requested Amount based on estimation calculation
- B8: Copy of the Lease*
- B9: Copies of Utility Bills, Maintenance Agreements, and Janitorial Contracts*
- B10: Mileage Calculations for Travel
- B11: Requested Amount based on estimation calculation
- B12: Requested Amount based on estimation calculation
- B13: Meeting and Conference Participation Costs and Registration Information
- B14: Copies of Contracts or Professional Services Agreement*
- B15: Copies of Insurance and Bonding Costs from Benefit Provider*
- B16: Documentation outlining Fee and Rate Information
- B17: Supporting Documentation to be determined based on the Requested Budget Item*
- B18: Supporting Documentation to be determined based on the Requested Budget Item*

REMEMBER!

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Proration Methodology
for Shared Costs

***Procurement Standards must be adhered to for all costs!**



61

Summary for Family Day Care Home Sponsors 62

- C1: Total **Expenditures** (Administrative)
- C2: Should be the same as Line **A2**
- C3: Input the **Carryover** from the Close Out/Carryover Form
- C4: Funding for **Nutrition** from Other Sources*
- C5: Total **Revenue** (E2 + E3 + E4)
- C6: Revenue – Expenditures
- C7: Estimated Carryover for **Next FY (10% of A2 and C2)**
- C8: Costs **requiring** SPWA



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Summary and Certification Statement

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C. Summary

1. Total Expenditures (Administrative)	\$0.00	\$0.00
2. Total Anticipated Annual CACFP Reimbursement	\$	\$0.00
3. Carryover from Previous FY	\$	\$0.00
4. Total Other Revenue	\$	\$0.00
Explanation of Source of Other Revenue		
<div></div>		
5. Total Revenue	\$0.00	\$0.00
6. Net Balance (C5 Total Revenue – C1 Total Expenditures)	\$0.00	\$0.00
7. Estimated Carryover for Next FY	\$	\$0.00
8. <input type="checkbox"/> There are expenditures that require prior approval or specific written prior approval (SPWA).		

Certification

- ☐ I certify that the information on this form, and supporting documents, is true and correct and that I will immediately report to the Department of Education any changes that occur to the information submitted. I understand that this information is being given in connection with receipt of federal funds. The Department of Education may verify information; and the deliberate misrepresentation or withholding of information may result in prosecution under applicable state and federal statutes.

Document Attachments

7 CFR 226.6(b) (1) (IV) (C), (v), and (xvii) (A) (3) Costs in an institution's budget must be necessary, reasonable, allowable, and appropriately documented.

Institutions must account for the cost of operating a nonprofit food service. Attach a detailed budget itemizing each cost item. Use Mississippi's budget for Sponsoring Organizations of Day Care Homes.

Institutions are required to disclose and identify any financial information that inhibits Mississippi Department of Education from making an informed assessment of the allow ability of a particular cost. Complete the "Budget Justification Narrative" section in Mississippi's budget for these particular costs.



63

Common CACFP Program Budget Misconceptions

- The CACFP is a grant.
- Reimbursement is guaranteed.
- Budget = Reimbursement
- CACFP reimbursement will cover all CACFP expenses
- Employees work for the CACFP, the amount and schedule of payroll is paid when CACFP payment is received.
- I should enter a claim for reimbursement without validating ALL paperwork.



ADDRESSING ?

? MISCONCEPTIONS ?



64

Actual Cost Quarterly Report (ACQR)

65



65



ACQR as a Financial Management Tool

- On an Annual Basis
- Compliance Reviews
- Technical Assistance Sessions
- ACQR Submissions


 MISSISSIPPI
DEPARTMENT OF
EDUCATION

66

What is the CACFP ACQR Report?

67

- The **Actual Cost Quarterly Report** is a report completed by CACFP organizations to record Costs related to the **Approved Budget** for the applicable program year.
- Transactions are recorded by quarterly total for each **Budgeted Line Item**.

1. Salary and Wages
2. Benefits
3. Food Purchases
4. Meal Contracts (meal cost)
5. Mileage (meal transporting cost)
6. Non-Food Supplies
7. Printing/Postage/Communications
8. Purchased Services
9. Food Service Space
10. Reimbursement to Unaffiliated Centers (Sponsors Only)
11. Equipment Purchase over \$500
12. Other



67



68

Who must complete the ACQR Report?

Required for all **For-profit, Non-profit,** and **Public** organizations participating in the Child and Adult Care Food Program.



68

69

Tools Needed to Complete the ACQR Report


- Access to MARS
- Actual Cost Quarterly Report
- Approved Budget for the current program year
- Receipts and Invoices for the applicable months
- Salary and Wage Documentation for the applicable months
- Cost Worksheets for each month in the Quarter




69

70

Step 1: Select the CACFP Module





70

Step 2: Click on Application

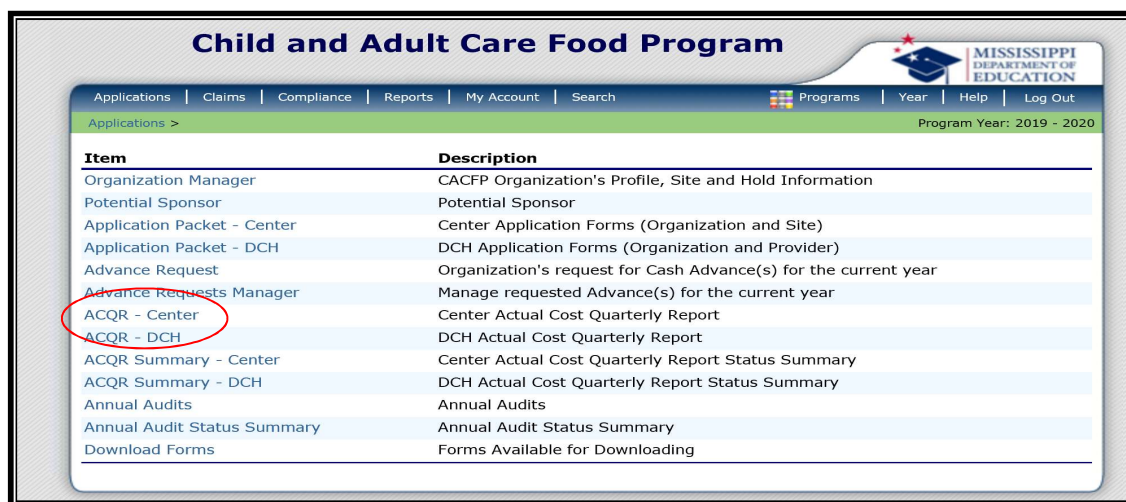
71



71

Step 3: Click on the ACQR Report

72



72

Step 4: Click Add

73

Action	Quarter	Date Range	Status
Add	1	10/01/2019 - 12/31/2019	Not Started
	2	01/01/2020 - 03/31/2020	Not Available
	3	04/01/2020 - 06/30/2020	Not Available
	4	07/01/2020 - 09/30/2020	Not Available

73

Step 7: Enter Total Administrative Expenses by Category 74


Revenues								
Budget Category	Approved Amended Budget	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Year to Date Revenues	Budget Balance	Percentage Budget Earned
Projected Total Annual Revenue	18,500	0	0	0	0	0	18,500	0.00
Total Revenues	18,500	0	0	0	0	0	18,500	0.00

This total should be obtained from the Claim Year Summary by adding the Earned Amount for each month of the Applicable Quarter.

Claim Month	Adj Number	Claim Status	Date Received	Date Processed	Earned Amount
Oct 2019	0	Processed	11/05/2019	11/06/2019	\$1,384.88
Nov 2019	0	Processed	12/06/2019	12/11/2019	\$1,056.01
Dec 2019	0	Processed	01/03/2020	01/08/2020	\$662.62

74


Step 6: Enter Operating Expenses by Category 75



Budget Category	Approved Amended Budget	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Year to Date Expenditures	Budget Balance	Percentage Budget Expended
Salary and Wages	0	0	0	0	0	0	0	0.00
Benefits	0	0	0	0	0	0	0	0.00
Food Purchases	16,000	0	0	0	0	0	16,000	0.00
Meal Contracts (meal cost)	0	0	0	0	0	0	0	0.00
Mileage (meal transporting cost)	0	0	0	0	0	0	0	0.00
Non-Food Supplies	1,250	0	0	0	0	0	1,250	0.00
Printing/Postage/Communications	0	0	0	0	0	0	0	0.00
Purchased Services	0	0	0	0	0	0	0	0.00
Food Service Space	0	0	0	0	0	0	0	0.00
Reimbursement to Unaffiliated Centers (Sponsors Only)	0	0	0	0	0	0	0	0.00
Equipment Purchase over \$500	0	0	0	0	0	0	0	0.00
Other	0	0	0	0	0	0	0	0.00
Total Operating Expenses	17,250	0	0	0	0	0	17,250	0.00

75

Step 7: Enter Total Administrative Expenses by Category 76



Budget Category	Approved Amended Budget	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Year to Date Expenditures	Budget Balance	Percentage Budget Expended
Salary and Wages	0	0	0	0	0	0	0	0.00
Benefits	0	0	0	0	0	0	0	0.00
Supplies	0	0	0	0	0	0	0	0.00
Office Materials (Expendable) Supplies	0	0	0	0	0	0	0	0.00
Equipment Purchases	0	0	0	0	0	0	0	0.00
Equipment Rental/Lease	0	0	0	0	0	0	0	0.00
Printing	0	0	0	0	0	0	0	0.00
Office Space/Rental/Lease/Depreciation Use Allowance	0	0	0	0	0	0	0	0.00
Utilities/Facility Maintenance/Janitorial Services	0	0	0	0	0	0	0	0.00
Travel for Program Operations	0	0	0	0	0	0	0	0.00
Center Workshops/Participant Training/Staff Training	0	0	0	0	0	0	0	0.00
Nutrition Education Materials	1,250	0	0	0	0	0	1,250	0.00
Meetings/Conferences	0	0	0	0	0	0	0	0.00
Contracted/Professional Services	0	0	0	0	0	0	0	0.00
Insurance Premiums/Bonding	0	0	0	0	0	0	0	0.00
Memberships/Subscriptions/Professional Activities	0	0	0	0	0	0	0	0.00
Other	0	0	0	0	0	0	0	0.00
Other Administrative Expenditures/Advertising	0	0	0	0	0	0	0	0.00
Total Modified Direct Costs (TMDC)*	0	0	0	0	0	0	0	0.00
Total Administrative Expenses	1,250	0	0	0	0	0	1,250	0.00

76

Step 8: Certify and Save

77

Certification

- ☐ I certify that the information on this form, and supporting documents, is true and correct and that I will immediately report to the State any changes that occur to the information submitted. I understand that this information is being given in connection with receipt of federal funds. The State may verify information; and the deliberate misrepresentation or withholding of information may result in prosecution under applicable state and federal statutes.



77

CACFP ACQR Due Dates

78

1st Quarter

Reporting period:
October 1 – December 31

- **Due Date:**
February 15th

3rd Quarter

Reporting period:
April 1 – June 30

- **Due Date:**
August 15th

2nd Quarter

Reporting period:
January 1 – March 31

- **Due Date:**
May 15th

4th Quarter

Reporting period:
July 1 – September 30

- **Due Date:**
November 15th



78

79

Key Reminders!



- ✓ Record only **actual** program expenses.
- ✓ Record only **actual** expenses that received **approval** in the Budget.
- ✓ Upload all required documentation into MARS.
(Click the red **"Submit for Approval"**)
- ✓ Maintain a copy of **all** supporting documentation for your records.



79

80

What happens when the ACQR is submitted to the State Agency?

The ACQR report will be reviewed by designated State Agency staff.



80

Required Supporting Documentation

81

- Cost Worksheets for the Applicable Quarter
- Bank Statements for the Applicable Quarter
- General Ledgers for the Applicable Quarter



81

Attaching Documents in MARS

82

To add documents via the Attachment List of the Packet, click ***Details*** in the Action Column adjacent to Attachment List.

Child and Adult Care Food Program

Applications | Claims | Applications | My Account | Search | Year | Help | Log Out

Applications > Application Packet - Details > Program Year: 2017 - 2018

Child & Adult Care Food Program Organization Budget Document Upload for 2017 - 2018

00088 Status: Active
NEW LIFE CENTER
DBH
74 Line Street
Ada, MS 39301-9701
Type of Agency: Private Non Profit Organization
Agreement Type: Organization of Affiliated Sites

Packet Submitted Date:
Packet Approved Date:
Packet Original Approval Date:
Packet Status: Not Submitted

Action	Form Name	Latest Version	Status
View Modify	Organization Application	Original	Not Submitted
Details	Board of Directors/Principals	Original	Error
View Modify	Organization Budget Detail	Original	Error
Add	Organization Management Plan		
Details	Checklist		
View	Application Packet Notes for Organization		
Details	Attachment List		

	Approved	Pending	Return for Correction	Denied	Withdrawn/ Closed	Error	Total Applications
Site Application(s)	0	0	0	0	0	0	0

Show Packet History

< Back Submit for Approval Withdraw Packet

82

Attaching Documents in MARS

83

This opens the Attachments screen.

Child and Adult Care Food Program

Applications | Claims | Compliance | Reports | My Account | Search | Year | Help | Log Out

Applications > Application Packet > Centers > Program Year: 2017 - 2018

Child & Adult Care Food Program Organization Budget Document Upload for 2017 - 2018

00088 Status: Active
NEW LIFE CENTER
 DBA:
 74 Line Street
 Ada, MS 38901-0701
 Type of Agency: Private Non Profit Organization
 Agreement Type: Organization of Affiliated Sites

Attachments

Action	File Name	Type	Date	Comment
No data to display.				

Total Attachments: 0

< Back **Add Attachment**

83

Attaching Documents in MARS

84

Click Add Attachment, to open the Attachment Detail screen.

Child and Adult Care Food Program

Applications | Claims | Compliance | Reports | My Account | Search | Year | Help | Log Out

Applications > Application Packet > Centers > Program Year: 2017 - 2018

Child & Adult Care Food Program Organization Budget Document Upload for 2017 - 2018

00088 Status: Active
NEW LIFE CENTER
 DBA:
 74 Line Street
 Ada, MS 38901-0701
 Type of Agency: Private Non Profit Organization
 Agreement Type: Organization of Affiliated Sites

Attachment Detail

1. File To Attach: **Browse...**

2. Comments:

Save **Cancel**

VIEW | **MODIFY** | DELETE

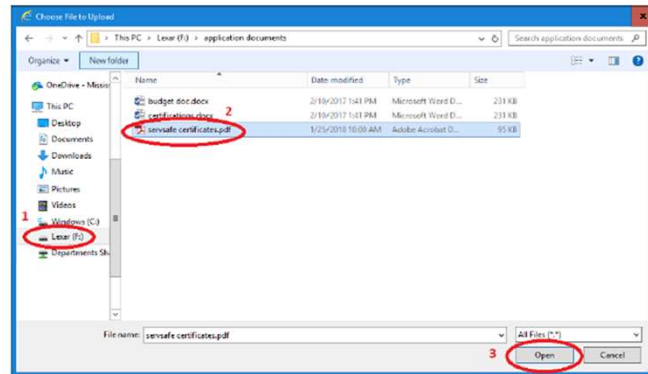
84

Attaching Documents in MARS

85

Click the Browse button to locate and select the file to be added.

1. Select the Location of the File.
2. Highlight the file to be added.
3. Click open to add the file to MARS.



85

Attaching Documents in MARS

86

Enter a brief description of the document in the Comments section, then click **Save**.



86

Attaching Documents in MARS

87

Click the **Back** button to return to the Application Packet Screen or click **Add Attachment** to select another file to attach.

Child and Adult Care Food Program

Applications | Claims | Compliance | Reports | My Account | Search | Year | Help | Log Out

Applications > Application Packet - Centers > Program Year: 2017 - 2018

Attachment Detail

00000 Status: Active
NEW LIFE CENTER
 DBA:
 74 Line Street
 Ada, MS 38901-3701
 Type of Agency: Private Non Profit Organization
 Agreement Type: Organization of Affiliated Sites

Attachment Detail

1. File To Attach: F:\application documents\servsafe certificates.pdf Browse...

2. Comment: required ServSafe documentation

Save Cancel

VIEW | MODIFY | DELETE



87

Attaching Documents in MARS

88

Click the **Back** button to return to the Application Packet Screen or click **Add Attachment** to select another file to attach.

Child and Adult Care Food Program

Applications | Claims | Compliance | Reports | My Account | Search | Year | Help | Log Out

Applications > Application Packet - Centers > Program Year: 2017 - 2018

Attachments

00000 Status: Active
NEW LIFE CENTER
 DBA:
 74 Line Street
 Ada, MS 38901-3701
 Type of Agency: Private Non Profit Organization
 Agreement Type: Organization of Affiliated Sites

Attachments

Action	File Name	Type	Date	Comment
View Modify	servsafe certificates.pdf	application/pdf	02/02/2018	required ServSafe documentation

Total Attachments: 1

< Back **Add Attachment**



88

Attaching Documents in MARS

89

Enter a brief description of the document in the Comments section, then click **Save**.

Child and Adult Care Food Program

Applications | Claims | Compliance | Reports | My Account | Search | Year | Help | Log Out

Applications > Application Packet > Centers > Program Year: 2027 - 2028

Attachment Detail

00000 Status: Active
NEW LIFE CENTER
 (094)
 74 Line Street
 Ada, MS 38401-2701
 Type of Agency: Private Non Profit Organization
 Agreement Type: Organization of Affiliated Sites

Attachment Detail

1. File To Attach: F:\application documents\servsafe certificates.pdf Browse...

2. Comment: required ServSafe documentation

Save Cancel

VIEW | MODIFY | DELETE

89

T.A. Tip #1: The F is for FOOD

90

Budget Category	Approved Amended Budget	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Year to Date Expenditures	Budget Balance	Percentage Budget Expended
Salary and Wages	19,393	3,745	0	0	0	3,745	15,648	19.31
Benefits	0	0	0	0	0	0	0	0.00
Food Purchases	47,554	0	0	0	0	0	47,554	0.00
Meal Contracts (meal cost)	0	0	0	0	0	0	0	0.00

Quarter 1
25%

Quarter 2
50%

Quarter 3
75%

Quarter 4
100%

90

T.A. Tip #2: Percentage Budget Expended

91

Operating Expenses								
Budget Category	Approved Amended Budget	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Year to Date Expenditures	Budget Balance	Percentage Budget Expended
Salary and Wages	10,916	2,267	1,679	0	0	3,946	6,970	36.15
Benefits	0	0	0	0	0	0	0	0.00
Food Purchases	15,000	3,625	4,155	0	0	7,780	7,220	51.87
Meal Contracts (meal cost)	0	0	0	0	0	0	0	0.00
Mileage (meal transporting cost)	0	0	0	0	0	0	0	0.00
Non-Food Supplies	2,000	916	1,459	0	0	2,375	-375	118.75
Printing/Postage/Communications	0	0	0	0	0	0	0	0.00
Purchased Services	0	0	0	0	0	0	0	0.00
Food Service Space	0	0	0	0	0	0	0	0.00
Reimbursement to Unaffiliated Centers (Sponsors Only)	0	0	0	0	0	0	0	0.00
Equipment Purchase over \$500	0	0	0	0	0	0	0	0.00
Other	0	0	0	0	0	0	0	0.00
Total Operating Expenses	27,916	6,808	7,293	0	0	14,101	13,815	50.51

Quarter 1
25%

Quarter 2
50%

Quarter 3
75%

Quarter 4
100%



91

T.A. Tip #3: Budget Approval vs. Expenses

92

Operating Expenses								
Budget Category	Approved Amended Budget	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Year to Date Expenditures	Budget Balance	Percentage Budget Expended
Salary and Wages	43,425	0	0	0	0	0	43,425	0.00
Benefits	0	0	0	0	0	0	0	0.00
Food Purchases	136,366	5,301	0	0	0	5,301	131,065	3.89
Meal Contracts (meal cost)	216,304	11,969	0	0	0	11,969	204,335	5.53
Mileage (meal transporting cost)	0	0	0	0	0	0	0	0.00
Non-Food Supplies	4,000	0	0	0	0	0	4,000	0.00
Printing/Postage/Communications	0	0	0	0	0	0	0	0.00
Purchased Services	0	440	0	0	0	440	-440	0.00



92

T.A. Tip #4: Certifying the Submission

93

Certification

☐ I certify that the information on this form, and supporting documents, is true and correct and that I will immediately report to the State any changes that occur to the information submitted. I understand that this information is being given in connection with receipt of federal funds. The State may verify information; and the deliberate misrepresentation or withholding of information may result in prosecution under applicable state and federal statutes.

Internal Use Only

Status: Not Started

Date Approved:

Internal Comments:

Comments to Organization:

Created By: SQEvans on: 7/9/2020 8:23:10 AM

Save Cancel



93

ABCs of ACQR: A is for ACTUAL

94

Budget Category	Approved Amended Budget	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Year to Date Expenditures	Budget Balance	Percentage Budget Expended
Salary and Wages	45,425	0	0	0	0	0	45,425	0.00
Benefits	0	0	0	0	0	0	0	0.00
Food Purchases	136,366	5,301	0	0	0	5,301	131,065	3.89
Meal Contracts (meal cost)	216,304	11,969	0	0	0	11,969	204,335	5.53
Mileage (meal transporting cost)	0	0	0	0	0	0	0	0.00
Non-Food Supplies	4,000	0	0	0	0	0	4,000	0.00
Printing/Postage/Communications	0	0	0	0	0	0	0	0.00
Purchased Services	0	440	0	0	0	440	-440	0.00

Certification

☐ I certify that the information on this form, and supporting documents, is true and correct and that I will immediately report to the State any changes that occur to the information submitted. I understand that this information is being given in connection with receipt of federal funds. The State may verify information; and the deliberate misrepresentation or withholding of information may result in prosecution under applicable state and federal statutes.

Internal Use Only

Status: Not Started

Date Approved:

Internal Comments:

Comments to Organization:

Created By: SQEvans on: 7/9/2020 8:23:10 AM

Save Cancel



94

ABCs of ACQR: B is for BUDGET

95

		Org Complete This Column
A. Anticipated Annual CACFP Revenue		
1.	Number of sites	1
2.	Projected Total Annual Revenue	\$99,360.00
B. Projected Operating CACFP Expenditures		
1.	Salary and Wages	\$24,960.00
2.	Benefits	\$0.00
3.	Food Purchases	\$60,000.00
4.	Meal Contracts (meal cost)	\$0.00
5.	Mileage (meal transporting cost)	\$0.00
6.	Non-Food Supplies	\$12,000.00
7.	Printing/Postage/Communications	\$2,400.00
8.	Purchased Services	\$0.00
9.	Food Service Space	\$0.00
10.	Reimbursement to Unaffiliated Centers (Sponsors Only)	\$0.00
11.	Equipment Purchase over \$500	\$0.00
12.	Other	\$0.00
Total Operating Costs		\$99,360.00



95

ABCs of ACQR: C is for CORRECTIVE ACTION

96

Action	Quarter	Date Range	Status
View Modify Admin	1	10/01/2021 - 12/31/2021	Returned for Correction
Add	2	01/01/2022 - 03/31/2022	Not Started
	3	04/01/2022 - 06/30/2022	Not Available
	4	07/01/2022 - 09/30/2022	Not Available

Comments to Organization

Please submit a detailed corrective action plan (CAP) to TAKendrick@mdek12.org outlining the steps the organization will take to ensure expenditures will not exceed the approved line item amounts in the budget.

MISSISSIPPI DEPARTMENT OF EDUCATION	
PLEASE PRINT OR TYPE	
CORRECTIVE ACTION PLAN	
What problem or problems did you experience in carrying out this strategy?	
Why is your organization responsible for implementing this plan?	
How will this action ensure that programs and personnel remain compliant with program standards?	
How will you monitor progress and ensure the plan is implemented as intended?	
Signature: _____ Date: _____	



96

Cost Worksheet

97



97

Cash or Accrual Accounting

- **Accrual:** Expenses and income are recorded when incurred. *(Recorded when a transaction occurs)*
- **Cash:** Expenses and income are reported when they are paid/received. *(Recorded when payment is received or made)*
- Apply accounting method to all costs and revenue consistently.



98

98

99

Non-Profit Food Service

- In order to participate in the CACFP, all organizations must operate a non-profit food service.



99


100



What is a Non-Profit Food Service?

- It is a food service operation conducted by a child or adult care institution, principally for the benefit of the enrolled participants, from which **all of the CACFP reimbursement funds are used solely for the operation or improvement of that food service.**

100




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Instructions for Completing the Cost Worksheet

Operational and Administrative Costs:


- Enter the cost of food purchased.
- Enter the cost of those supplies necessary to prepare and serve meals. These items may include napkins, straws, dishwashing detergents, small equipment, etc.
- Enter amount for approved food service or administrative salaries. Who is the check written to – employee (Is this the name on the staffing pattern?) or the organization (Complete the transfer form.)
- Enter other allowable program costs (operating or administrative) that are not listed. This may include pest control, utility costs, and other pro-rated expenses, if approved in your budget.




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Instructions for Completing the Cost Worksheet


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4



Total: Total each column. Enter the total of all columns.



Claim Reimbursement: Enter the amount of the monthly claim reimbursement after you file your claim for the month.



104

Questions?

10
5

105

Training Requirements

Child and Adult Care Food Program

PY 2023-2024 CACFP Annual Training



106



Why Train?

Training is an **important** duty in the CACFP to help ensure staff are informed and aware of how to carry out their CACFP activities.





107

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Training

All organizations are **required** to train their staff that have CACFP duties.

108

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Think About It?

When are organizations required to provide training to their staff who have CACFP duties?



109

11
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Organizations must train each staff member **before** they perform any CACFP duty and then each program year.



110

Training

Organizations are required to conduct annual trainings for all centers. The annual training plan should include:

- Will in-center trainings be conducted? If so, When?
- Will group trainings be administered? If so, When?
- How will missed sessions be handled?
- Description of how training is provided to new staff prior to the performance of CACFP duties
- A list of CACFP topics to be covered during the sessions



111

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Follow Our Lead!

Tips:

- Organizations can develop their trainings as needed for their staff.
- Use other training resources! Trainings are available through Food and Nutrition Service (FNS) or the Institute of Child Nutrition (ICN).

112

Required Training Topics

11
3

CACFP Requirements

Civil Rights

Recordkeeping

Meal Patterns

Meal Counts

Menu Books

Procurement

Food Allergies

Claims and Reimbursement



113

Properly Documenting Training

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Training **must** be properly documented *in writing*.

These documents **must** be retained with the organization's CACFP files.

TRAINING SIGN IN SHEET

ORGANIZATION NAME: Child Nutrition Daycare

DATE: October 10, 2020

SUBJECT: CACFP Requirements & Civil Rights Training

Print Name	Signature	Position
Faith Kindly	<i>Faith Kindly</i>	Director/Owner
Hope Love	<i>Hope Love</i>	Cook
Charity Compassion	<i>Charity Compassion</i>	Infant Teacher
Generosity Leader	<i>Generosity Leader</i>	Bus Driver
Brave Loyalty	<i>Brave Loyalty</i>	Toddler Assistant
Creative Cooperation	<i>Creative Cooperation</i>	Director Designee
Zest Optimism	<i>Zest Optimism</i>	Custodian
Honest Curiosity	<i>Honest Curiosity</i>	Preschool Teacher
Intelligent Perseverance	<i>Intelligent Perseverance</i>	Toddler Teacher
Unselfish Integrity	<i>Unselfish Integrity</i>	Afterschool Activist



114

11
5

Retention of Training Records

Program operators must maintain all CACFP files for **three (3) years** plus the current year.



115

11
6

Key Staff

Who are your "Key Staff"?

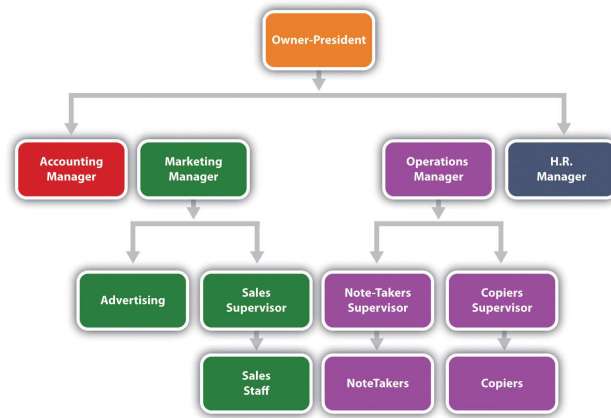


116

Examples of Key Staff

11
7

- Director
- Assistant Director
- Owners
- Board Members
- Cook



117

Annual Training Plan

11
8

Each Program Year, organizations must submit a detailed Training Plan to the State Agency.

The plan includes:

- Training Dates
- Training Topics

Tentative Training Dates

Organizations are required at a minimum to conduct **THREE** trainings per year with their staff. Training should be tailored to staff experiences and duties in the CACFP. Organizations must train each staff member **before** they perform any CACFP duty, each program year. These trainings must be properly documented in writing and retained in CACFP files. Failure to complete the Training Requirements can result in the designation of an institution as seriously deficient in its operation of the Child and Adult Care Food Program.

TRAINING DOCUMENTATION: Organizations who have conducted training must maintain all sign-in sheets, agendas, and material presented or distributed during training in the CACFP records.

Please use the information below to complete tentative training chart. The first training should cover CACFP Requirements and Civil Rights. All subsequent trainings should be tailored to the attendee's specific duties.

ORGANIZATION: Child Nutrition Day Care	
Required Training Topics:	Tentative Date:
CACFP Requirements & Civil Rights	December 2, 2023 & September 12, 2024
Recordkeeping	December 2, 2023
Meal Patterns	December 2, 2023
Meal Counts	January 24, 2024
Menu Books	January 24, 2024
Procurement	May 22, 2024
Food Allergies	May 22, 2024
Claims and Reimbursement	December 2, 2023

Optional Trainings

Optional Trainings	Tentative Date:
Handwashing	November 18, 2023
Food Safety	March 15, 2024
Review Findings and Corrective Action	July 11, 2024

Notes:

- Training provided and sessions from USDA's Food and Nutrition Service and Team Nutrition and the Institutes of Child Nutrition (ICN).
- Refer to page 85 of your record-keeping manual for these resources.

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9



Failure to Train

Organizations that fail to attend the State Agency's mandatory training or provide the required trainings may be placed in the **Serious Deficiency** process.

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Questions?

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n



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Recordkeeping and Claims

Child and Adult Care Food Program

PY 2023-2024 CACFP Annual Training



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Recordkeeping

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What is Recordkeeping?



- **What is a record?** *A thing constituting a piece of evidence about the past, especially an account of an act or occurrence kept in writing or some other permanent form.*
- Program operators must **establish and consistently follow procedures** for **collecting, maintaining, and retrieving** records. Records can be both electronic and in paper form.
- These standard operating procedures (**SOP**) for recordkeeping must be in writing and included in the management plans.



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4

Why is Recordkeeping Important?


- Records are **VITAL** in order to receive and retain reimbursements from the CACFP.
- Records provide **PROOF** that meals were served to enrolled participants and that the funds received were used in support of the CACFP.
- CACFP Program operators are responsible for maintaining and tracking **TWO** types of records.

Program Records

Records that demonstrate the successful operations of the CACFP

Financial Records

Records that demonstrate the financial compliance of the CACFP



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Types of Records

12
5

Program Records	Financial Records
Enrollment Forms	Cost Worksheet
Income Eligibility Forms/Meal Applications	CACFP Bank Statement Reconciliation
Daily Meal Count Sheet	Itemized Receipts and Invoices
Master Roster	Employee Timesheets/Earning Statements (Payroll)
Attendance Records and Sign-in/Out Sheets	Procurement Records
Training Sessions	Transfer Form (Payroll Only)
Menus/Production Records	Maintain the year-to-date non-profit food service account.
Monitoring Observations	Compensation Plan




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Common Challenges Associated with Recordkeeping

- Receipts are randomly stored in a shoe box or drawer, completely disorganized.
- Receipts in a purse, wallet, or pocket.
- Records are being "made up" while the review is taking place. (*Meal Count Sheets, Attendance Records, Meal Applications, Enrollment Forms*)
- Meal counts are not recorded at the time of service.
- Records are not available or are nonexistent.
- Menu Book not being on site (At home, In the car, Lost).
- Records locked in a file cabinet or office and staff does not have access.



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IS THIS YOU?

Impact of Poor Record Keeping

- Findings and Serious Deficiency (SD) Designation
- Denial of Claims for reimbursement
- Required to re-pay prior reimbursements
- **REMEMBER!**...if you do not have accurate records to show that meals were served and funds were spent on allowable costs, then an overclaim may assessed and costs may be designated as unallowable.




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Records Management

12
8

Maintaining and Managing Records...

Is It Necessary?

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Records Management

- Two important aspects of effectively managing records; **retaining** records and **retrieving** them when requested.
- CACFP Program operators are responsible and accountable to the State Agency for records maintenance.

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Record Retention and Retrieval

Records should be maintained for the three previous years plus the current year unless there is an audit finding. ***Then the records must be maintained until the audit finding is resolved.***

Terminated sponsoring organizations and facilities are required to maintain records according to the requirements. ***Termination does not relieve them of their recordkeeping requirements.***

Also, maintaining electronic/automated records does not necessarily mean the institution is compliant. ***If software crashes and records are not backed up, the institution may not be following Program requirements.***

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Record Retention and Retrieval

Records must be readily available for retrieval and access upon request.

If records are maintained onsite, online, or in the cloud, then the institution's staff must be able to access them when they are requested by the State Agency.

If the institution maintains records off site, Program operators must provide the names and phone numbers of two individuals with **immediate** access to the CACEP records.



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Claims for Reimbursement

13
2




132

IT'S ACTUALLY PRETTY SIMPLE

EITHER YOU

DO IT


OR YOU

DON'T

13
3

Claims Overview

- The USDA provides funds to State Agencies that in turn provide funds to the participating CACFP organizations.
- Sponsoring organizations and independent centers are responsible for reviewing, validating, and filing claims.
- Claims that are submitted for reimbursement must comply with the CACFP requirements.

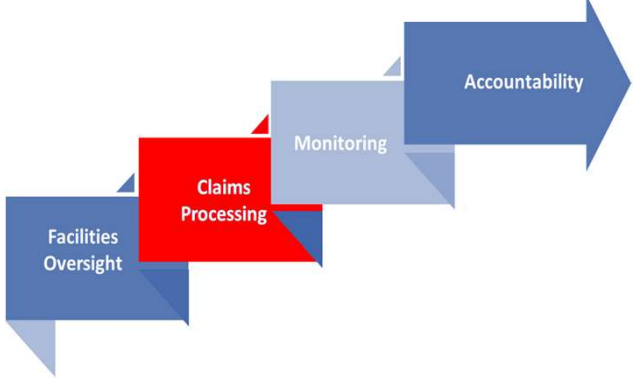



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Claims Process

13
4

CACFP PROGRAM OPERATOR'S ROLE

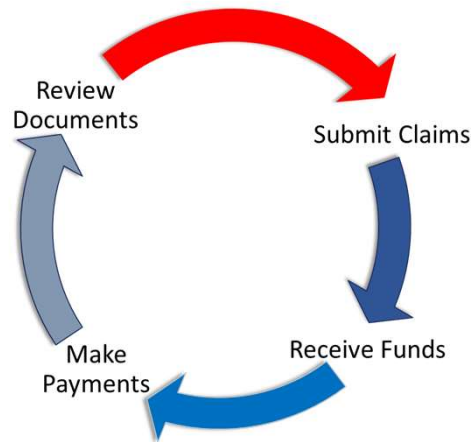




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Claims Processing Workflow

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5



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Required Claim Edit Checks

- CACFP Program operators are required to perform **edit checks** prior to the submission of a claim to ensure it is valid. At a minimum, institutions must:
 - **Verify** that each facility has been approved to serve the types of meals claimed
 - **Compare** the number of participants enrolled to the number of meals claimed

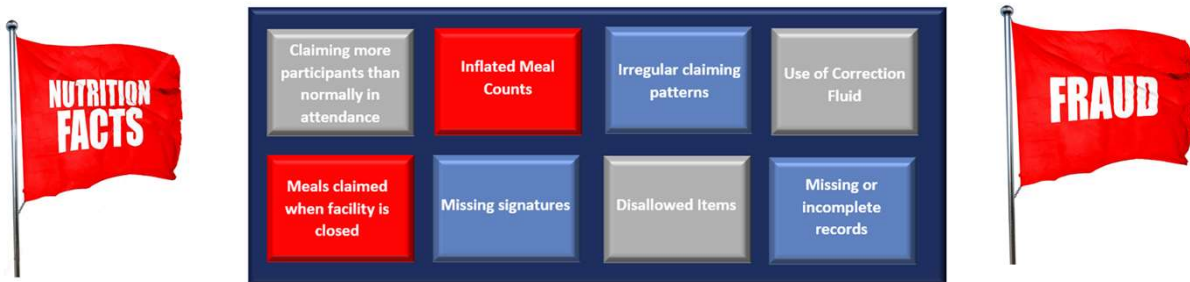


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Be Aware of Red Flags

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7

- The Claim Preparer plays a very important role. Be on the lookout for **“red flags”** in the claims process. They could include, but are not limited to the following:



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Impact of Invalid Claims Submissions

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It is **critical** for CACFP Program operators to validate claim submissions because the consequences of filing invalid claims could include:

- Denial of claims
- Request for reimbursement of paid claims
- Fines
- Imprisonment if the activity is deemed fraudulent



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13
9



Important Claims Timelines

Claims must be submitted to the State Agency by the **10th of each month**.

CACFP Program operators must submit final claims **within sixty calendar days** from the last day of the claim month.

Sponsors are required to make a payment to the facilities within **five business days** following receipt of payment from the State Agency.




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14
0

Claim for Reimbursement Activity



Claims Denial Management



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Claim for Reimbursement Activity

14
1

Child Care Center			
Attendance Reporting			
		Quantity	
C1. Total Days of Operation:			
C2. Total Attendance:			
C3. Average Daily Attendance:		0	
C4. Number of Shifts:		2	
Number of enrolled participants in each reimbursement category			
		Quantity	
C5. Free Category:			
C6. Reduced Category:			
C7. Paid Category:			
C8. Total Enrolled:		0	
For Profit Centers Only			
		Quantity	
C9. License Capacity:		38	
C10. Free/Reduced Eligibility:		0	Eligibility: 0 %
C11. Number of Subsidized Children:			Eligibility: 0 %
<input type="checkbox"/> Site is not claiming		NOT Qualified	
Child Meals / Snacks Served			
		Total	
C12. Breakfast:			
C13. AM Snack:		0	
C14. Lunch:			
C15. PM Snack:			
C16. Supper:		0	
C17. Evening Snack:		0	



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Claim Attendance: C1 & C2

14
2

Child Care Center

Attendance Reporting

	Quantity
C1. Total Days of Operation:	
C2. Total Attendance:	
C3. Average Daily Attendance:	0
C4. Number of Shifts:	2



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Determine Attendance

14
3

Child Care Center

Attendance Reporting

	Quantity
C1. Total Days of Operation:	<input type="text" value="23"/>
C2. Total Attendance:	<input type="text" value="701"/>
C3. Average Daily Attendance:	31
C4. Number of Shifts:	2



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Eligibility Categories: C5, C6, & C7

14
4

Number of enrolled participants in each reimbursement category

	Quantity
C5. Free Category:	<input type="text"/>
C6. Reduced Category:	<input type="text"/>
C7. Paid Category:	<input type="text"/>
C8. Total Enrolled:	0



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Calculating Eligibility Categories

14
5

Number of enrolled participants in each reimbursement category

	Quantity
C5. Free Category:	<input type="text" value="12"/>
C6. Reduced Category:	<input type="text" value="15"/>
C7. Paid Category:	<input type="text" value="9"/>
C8. Total Enrolled:	36



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Eligibility Percentage

14
6

For Profit Centers Only

	Quantity		
C9. License Capacity:	38		
C10. Free/Reduced Eligibility:	0	Eligibility:	0 %
C11. Number of Subsidized Children:	<input type="text"/>	Eligibility:	0 %

☒ Site is not claiming

NOT Qualified



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Calculation of Eligibility Percentage

14
7

For Profit Centers Only

	Quantity		
C9. License Capacity:	38		
C10. Free/Reduced Eligibility:	27	Eligibility:	75 %
C11. Number of Subsidized Children:	<input type="text"/>	Eligibility:	0 %
<hr/>			
<input type="checkbox"/> Site is not claiming			Qualified



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Meal Count Totals

14
8

Child Meals / Snacks Served

	Total
C12. Breakfast:	<input type="text"/>
C13. AM Snack:	0
C14. Lunch:	<input type="text"/>
C15. PM Snack:	<input type="text"/>
C16. Supper:	0
C17. Evening Snack:	0



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Meal Count Tabulation!

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9

Child Meals / Snacks Served

	Total
C12. Breakfast:	660
C13. AM Snack:	0
C14. Lunch:	688
C15. PM Snack:	682
C16. Supper:	0
C17. Evening Snack:	0



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Claim for Reimbursement

15
0

Child Care Center			
Attendance Reporting			
	Quantity		
C1. Total Days of Operation:	23		
C2. Total Attendance:	701		
C3. Average Daily Attendance:	31		
C4. Number of Shifts:	2		
Number of enrolled participants in each reimbursement category			
	Quantity		
C5. Free Category:	12		
C6. Reduced Category:	15		
C7. Paid Category:	9		
C8. Total Enrolled:	36		
For Profit Centers Only			
	Quantity		
C9. License Capacity:	38		
C10. Free/Reduced Eligibility:	27	Eligibility:	75 %
C11. Number of Subsidized Children:		Eligibility:	0 %
<input type="checkbox"/> Site is not claiming Qualified			
Child Meals / Snacks Served			
	Total		
C12. Breakfast:	660		
C13. AM Snack:	0		
C14. Lunch:	688		
C15. PM Snack:	682		
C16. Supper:	0		
C17. Evening Snack:	0		



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Certification of Claim for Reimbursement

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1

Certification

- ☐ I certify that the information on this voucher is true and correct to the best of my knowledge; that records are available to support this claim; and that it is in accordance with the terms of existing agreement and payment has not been received. I understand that this information is being given in connection with the receipt of federal funds and that deliberate misrepresentation may subject me to prosecution under applicable state and federal statutes.

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[Submit For Payment](#)


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Claims Confirmation Receipt

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2

Month/Year Claimed	Adjustment Number	Date Received	Date Accepted	Date Processed	Reason Code
Mar 2023	0	04/07/2023	04/07/2023		Original

Confirmation Number: **CFDDDN**

Thank you for your **March 2023** Claim Submission.

Email confirmation recipient could not be determined. Confirmation email could not be sent.

Created By: CRouser on: 4/7/2023 8:28:20 AM Modified By: CRouser on: 4/7/2023 9:05:56 AM

[< Modify Claim](#)
[Finished](#)


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Maintenance of Claim Data

- File records in the applicable monthly folder
 - Attendance
 - Master Roster
 - Meal Count Sheet



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FDCH Provider Claim Entry

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4


Provider Reporting as: Tier I

Site Operations

	Tier I
1. Number of Days Meals Served:	<input type="text"/>
2. Average Daily Attendance:	<input type="text"/>

Meals Served

	Tier I
1. Breakfast	
2. AM Snack	
3. Lunch	<input type="text"/>
4. PM Snack	<input type="text"/>
5. Supper	<input type="text"/>
6. Evening Snack	



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FDCH Provider Claim Validation

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5

Actions	Provider #	Provider Name (Last, First)	Tier	Amount	Errors	Status
View Modify			Tier I	\$493.50		Validated
View Modify			Tier I	\$658.17		Validated
View Modify			Tier I	\$558.24		Validated
View Modify			Tier I	\$803.70		Validated
View Modify			Tier I	\$605.55		Validated
View Modify			Tier I	\$344.73		Validated
View Modify			Tier I	\$683.59		Validated
			Tier I	\$0.00		Not Eligible
View Modify			Tier I	\$349.60		Validated
View Modify			Tier I	\$449.25		Validated
View Modify			Tier I	\$446.67		Validated
View Modify			Tier I	\$349.60		Validated
View Modify			Tier I	\$810.75		Validated
View Modify			Tier I	\$364.72		Validated
View Modify			Tier I	\$409.28		Validated
View Modify			Tier I	\$807.71		Validated
View Modify			Tier I	\$713.28		Validated
View Modify			Tier I	\$352.88		Validated
View Modify			Tier I	\$461.15		Validated
View Modify			Tier I	\$695.23		Validated
View Modify			Tier I	\$740.25		Validated
View Modify			Tier I	\$414.52		Validated
View Modify			Tier I	\$425.06		Validated
View Modify			Tier I	\$728.67		Validated
View Modify			Tier I	\$625.12		Validated
View Modify			Tier I	\$329.86		Validated
View Modify			Tier I	\$776.02		Validated
View Modify			Tier I	\$705.00		Validated

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FDCH Administrative Cost Entry

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Day Care Home Administrative Costs

1. Salary and Wages	<input type="text"/>
2. Benefits	<input type="text"/>
3. Durable Supplies under \$5,000	<input type="text"/>
4. Office Materials (Expendable) Supplies	<input type="text"/>
5. Equipment Purchases over \$5,000	<input type="text"/>
6. Equipment Rental/Lease	<input type="text"/>
7. Printing/Postage/Communications	<input type="text"/>
8. Office Space/Rental/Lease/Depreciation Use Allowance	<input type="text"/>
9. Utilities/Facility Maintenance/Janitorial Services	<input type="text"/>
10. Travel for Program Operations	<input type="text"/>
11. Center Workshops/Participant Training	<input type="text"/>
12. Nutrition Education Materials	<input type="text"/>
13. Meetings, Conferences and Staff Training	<input type="text"/>
14. Contracted/Professional Services	<input type="text"/>
15. Insurance Premiums/Bonding	<input type="text"/>
16. Memberships/Subscriptions/Professional Activities	<input type="text"/>
17. Other Administrative Expenditures/Advertising	<input type="text"/>
Total Administrative Costs	0.00

[Back to Claim Form](#) [Save and Validate Claim](#) [Cancel](#)


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FDCH Certification of Claims for Reimbursement

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Site Operations

	Tier I	Tier II High	Tier II Low	Tier II Mix	Total
1. Number of Participating Homes:	27	0	0	0	27
2. Number of Days Meals Served:	23	0	0	0	23
3. Average Daily Attendance:	135	0	0	0	135

Meals Served

	Tier I	Tier II High	Tier II Low	Total Meals
4. Breakfast:	100	0	0	100
5. AM Snack:	0	0	0	0
6. Lunch:	1,681	0	0	1,681
7. PM Snack:	2,442	0	0	2,442
8. Supper:	2,453	0	0	2,453
9. Evening Snack:	0	0	0	0

Cost Information

	Current Month's Costs
Total Administrative Costs	\$1,826.57

Certification

☐ I certify that the information on this voucher is true and correct to the best of my knowledge; that records are available to support this claim; and that it is in accordance with the terms of existing agreement and payment has not been received. I understand that this information is being given in connection with the receipt of federal funds and that deliberate misrepresentation may subject me to prosecution under applicable state and federal statutes.

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FDCH Claims Confirmation Receipt

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Month/Year Claimed	Adjustment Number	Date Received	Date Accepted	Date Processed	Reason Code
Mar 2023	0	04/07/2023	04/07/2023		Original

Confirmation Number: CFDDDN

Thank you for your **March 2023** Claim Submission.

Email confirmation recipient could not be determined. Confirmation email could not be sent.

Created By: CRouser on: 4/7/2023 8:28:20 AM Modified By: CRouser on: 4/7/2023 9:05:56 AM

[< Modify Claim](#) [Finished](#)



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Questions?

15
9

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Meal Pattern Requirements

Child and Adult Care Food Program

PY 2023-2024 CACFP Annual Training

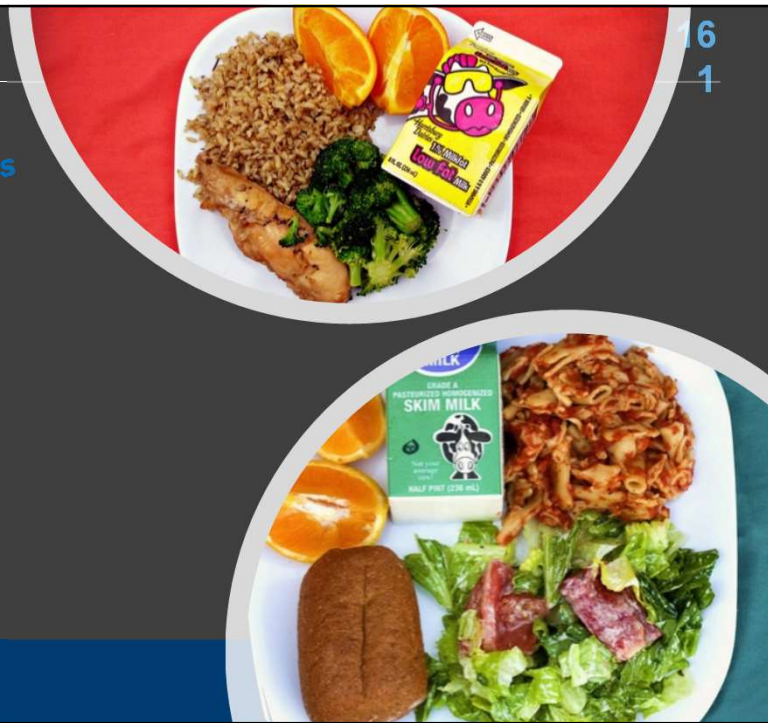


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CACFP Meal Pattern Components

CACFP Meal Patterns consist of five components:

- Milk
- Meat/Meat Alternate
- Grains
- Vegetables
- Fruits



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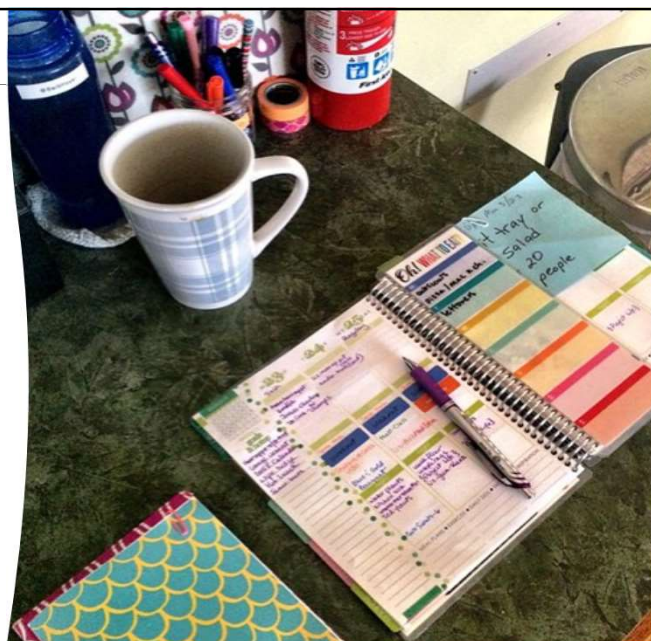
Meal Patterns

- The USDA Food Patterns were developed to help individuals carry out Dietary Guidelines recommendations.
- They identify daily amounts of foods, in nutrient-dense forms, to eat from five major food groups and their subgroups.
- CACFP Meal Patterns vary in portion sizes by age groups.

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Menu Planning

- Advanced planning of CACFP meals is essential.
- Make sure all meals meet CACFP meal pattern.
- Review menus for all sites.
- Have substitutions components available if needed.
- Proper planning reduces the chances of meal disallowances.



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Best Practices in Menu Planning

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When planning and serving meals consider the following:

- ✓ Balance
- ✓ Variety
- ✓ Contrast
- ✓ Color
- ✓ Eye Appeal



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Meal Planning for the CACFP

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Breakfast Ideas

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Corn Flakes
Strawberries
Milk



Waffle
Turkey Sausage
Blackberries
Milk



English Muffin
Sliced Apples
Milk
Jelly

166

Lunch/Supper Ideas

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**Grilled Chicken Tacos
Shredded Cheese
Lettuce
Mexican Corn
Banana
Milk**



**Pizza with Sausage
and Pepperoni
Green Salad
Mandarin Oranges
Milk**



**Grilled Chicken Strips
Steamed Broccoli
Glazed Carrots
Macaroni and Cheese
Milk**



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Snack Ideas

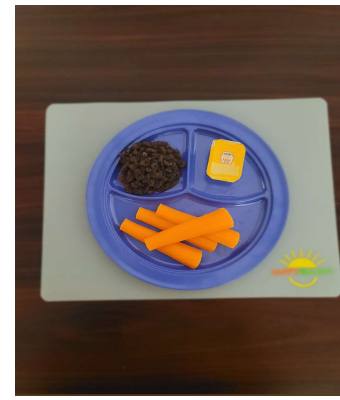
168



**Saltine Crackers
Peanut Butter
Sliced Bananas**



**Graham Crackers
Cubed Cheddar Cheese
Chocolate Milk**



**Raisins
Sliced Carrots
Ranch Dressing**



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Snack Ideas

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**Graham Crackers
Peanut Butter
Sliced Apples
Milk**



**Cheese Pinwheels
Applesauce
Diced Cucumbers**



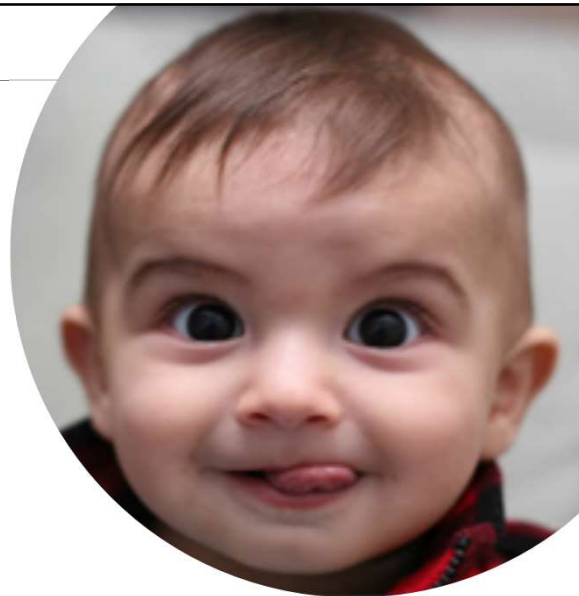
**Grits
Orange
Milk**



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Meal Pattern: Infants

- Infants enrolled for care at a participating CACFP center or day care home must be offered a meal that complies with the CACFP infant meal pattern requirements (7 CFR 226.20(b)).
- CACFP regulations define an enrolled child as "a child whose parent or guardian has submitted to an institution a signed document which indicated that the child is enrolled in childcare" (7 CFR 226.2).



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Meal Pattern: Infants

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- A center or day care home may not avoid this obligation by stating that the infant is not “enrolled” in the CACFP, or by citing logistical or cost barriers to offering infant meals.
- Decisions on offering Program meals must be based on whether the infant is enrolled for care in a participating CACFP center or day care home, not if the infant is enrolled in the CACFP.

OBLIGATION



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State Agency: Infant Waiver Form

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Parents or guardians may only supply **one (1) component** of a reimbursable meal.

**Child and Adult Care Food Program
INFANT FORMULA/FOOD WAIVER NOTIFICATION**

NAME OF CHILD CARE CENTER/HOME	NAME OF INFANT	BIRTHDATE (MM/DD/YYYY)
--------------------------------	----------------	------------------------

For Parents/Guardians of Infants Age Birth Through 11 Months
This childcare center (CACFP/Day Care Home (DCH) participants in the Child and Adult Care Food Program (CACFP) and is required to follow the Infant Meal Pattern for infants ages birth through 11 months. Solid foods are introduced to infants when developmentally ready, a decision made by you and your infant's doctor. To better meet your personal preference and your infant's needs, please complete this document.

Instructions: The center/home should complete this section before giving to the parent/guardian.
This CACFP/DCH will provide: non-sterilized infant formula (not breast), _____, and _____
non-sterilized infant cereal (not type such as baby rice cereal), _____, and _____
Food appropriate for infants: ☐ Commercial baby food and/or ☐ Table food offered at the appropriate consistency for the development of the infant.

Subsections: The parent/guardian should answer the following question and mark one of the choices from each of the three sections below. Print name and date this form.

What do you currently feed your infant? ☐ Non-sterilized infant formula ☐ Breast milk
☐ Low-milk or another type of infant formula provided for medical reasons. I will receive a Physician's Statement for Food Substitutions.

The parent or guardian would like their infant to be fed the following while in care:

Section 1 — Infant Formula or Breast Milk
☐ **Choice 1:** I want my infant to receive the CACFP/DCH provided non-sterilized infant formula identified above. I will not bring infant formula from home.
☐ **Choice 2:** I understand I am not required to bring infant formula that I purchase or receive from Women, Infants, and Children (WIC), however, I want to bring my own formula/food mix.
List brand/type: _____
If I choose to bring my infant formula/food mix, the childcare center/home will contact me immediately and I may request they serve my infant the center/home provided non-sterilized infant formula that day.

Section 2 — Infant Cereal
☐ **Choice 1:** I want my infant to receive the CACFP/DCH provided non-sterilized infant cereal identified above. I will not bring infant cereal from home.
☐ **Choice 2:** I understand that I am not required to bring non-sterilized infant cereal that I purchase or receive from WIC, however, I want to bring my own. If I choose to bring the baby food, the childcare center/home will contact me immediately and I may request they serve my infant the center/home provided non-sterilized infant cereal that day.

Section 3 — Baby Food
☐ **Choice 1:** I want my infant to receive the CACFP/DCH provided baby food identified above. I will not bring baby food from home.
☐ **Choice 2:** I understand that I am not required to bring baby food that I purchase or receive from WIC, however, I want to bring my own. If I choose to bring the baby food, the childcare center/home will contact me immediately and I may request they serve my infant the center/home provided baby food that day.

If I decide to change the selections I made above, I will complete another form.

Parent/Guardian Signature: _____ Date: _____

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Infant Meal Pattern- Breakfast	Breakfast	0 through 5 Months	6 through 11 Months
	Breastmilk or infant formula	4–6 fl. oz. breastmilk or formula	6–8 fl. oz. breastmilk or formula
	Grains or meat/meat alternates, or a combination		0–4 tbsp. infant cereal, meat, fish, poultry, whole eggs, cooked dry beans or peas; or 0–2 oz. cheese; or 0–4 oz. cottage cheese; or 0–4 oz. (½ cup) yogurt; or a combination of the above
	Vegetables, fruit, or both		0–2 tbsp. vegetable, fruit, or both



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Infant Meal Pattern Lunch/Supper	Lunch / Supper	0 through 5 Months	6 through 11 Months
	Breastmilk or infant formula	4–6 fl. oz. breastmilk or formula	6–8 fl. oz. breastmilk or formula
	Grains or meat/meat alternates, or a combination		0–4 tbsp. infant cereal, meat, fish, poultry, whole eggs, cooked dry beans or peas; or 0–2 oz. cheese; or 0–4 oz. cottage cheese; or 0–4 oz. (½ cup) yogurt; or a combination of the above
	Vegetables, fruit, or both		0–2 tbsp. vegetable, fruit, or both




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**Infant Meal
Pattern-
Snack**

Snack	0 through 5 Months	6 through 11 Months
Breastmilk or infant formula	4–6 fl. oz. breastmilk or formula	2–4 fl. oz. breastmilk or formula
Grains		0–½ slice bread; or 0–2 crackers; or 0–4 tbsp. infant cereal or ready-to-eat breakfast cereal
Vegetables, fruit, or both		0–2 tbsp. vegetable, fruit, or both


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**What is in a
Breakfast?**


Milk (4 fl. oz. or ½ cup)
Vegetables, Fruits, or Both (½ cup)
Grains (½ oz. eq.)

Optional: Meats/meat alternates may be served in place of the entire grains component up to 3 times per week at breakfast.




**What is in a
Lunch or Supper?**

Milk (4 fl. oz. or ½ cup)
Meats/Meat Alternates (1 oz. eq.)
Vegetables (½ cup)
Fruits (½ cup)
Grains (½ oz. eq.)



**What is in a
Snack?**

Pick 2:
Milk (4 fl. oz. or ½ cup)
Meats/Meat Alternates (½ oz. eq.)
Vegetables (½ cup)
Fruits (½ cup)
Grains (½ oz. eq.)


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Meal Pattern Ages 3-5

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7



What is in a Breakfast?

Milk (6 fl. oz. or $\frac{3}{4}$ cup)
Vegetables, Fruits, or Both ($\frac{1}{2}$ cup)
Grains ($\frac{1}{2}$ oz. eq.)

Optional: Meats/meat alternates may be served in place of the entire grains component up to 3 times per week at breakfast.

What is in a Lunch or Supper?

Milk (6 fl. oz. or $\frac{3}{4}$ cup)
Meats/Meat Alternates (1 $\frac{1}{2}$ oz. eq.)
Vegetables ($\frac{1}{4}$ cup)
Fruits ($\frac{1}{4}$ cup)
Grains ($\frac{1}{2}$ oz. eq.)



What is in a Snack?

Pick 2:
Milk (4 fl. oz. or $\frac{1}{2}$ cup)
Meats/Meat Alternates ($\frac{1}{2}$ oz. eq.)
Vegetables ($\frac{1}{2}$ cup)
Fruits ($\frac{1}{2}$ cup)
Grains ($\frac{1}{2}$ oz. eq.)



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Meal Pattern Ages 6-12 and 13-18

17
8



What is in a Breakfast?

Milk (8 fl. oz. or 1 cup)
Vegetables, Fruits, or Both ($\frac{1}{2}$ cup)
Grains (1 oz. eq.)

Optional: Meats/meat alternates may be served in place of the entire grains component up to 3 times per week at breakfast.

What is in a Lunch or Supper?

Milk (8 fl. oz. or 1 cup)
Meats/Meat Alternates (2 oz. eq.)
Vegetables ($\frac{1}{2}$ cup)
Fruits ($\frac{1}{4}$ cup)
Grains (1 oz. eq.)



What is in a Snack?

Pick 2:
Milk (8 fl. oz. or 1 cup)
Meats/Meat Alternates (1 oz. eq.)
Vegetables ($\frac{1}{4}$ cup)
Fruits ($\frac{1}{4}$ cup)
Grains (1 oz. eq.)



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Meal Pattern Adults (ADC)

17
9



What is in a Breakfast?

Milk (8 fl. oz. or 1 cup)
Vegetables, Fruits, or Both (½ cup)
Grains (2 oz. eq.)

Optional: Meats/meat alternates may be served in place of the entire grains component up to 3 times per week at breakfast.



What is in a Snack?

Pick 2:
Milk (8 fl. oz. or 1 cup)
Meats/Meat Alternates (1 oz. eq.)
Vegetables (½ cup)
Fruits (½ cup)
Grains (1 oz. eq.)

What is in a Lunch or Supper?

Milk (8 fl. oz. or 1 cup)
Meats/Meat Alternates (2 oz. eq.)
Vegetables (½ cup)
Fruits (½ cup)
Grains (2 oz. eq.)



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Serving Milk in the CACFP

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Newborn through 11 months old <ul style="list-style-type: none"> ✓ Breastmilk ✓ Iron-fortified formula <p><i>Breastmilk is allowed at any age in the CACFP.</i></p>	12 months through 23 months (1 year through 1 year and 11 months) <ul style="list-style-type: none"> ✓ Unflavored whole milk <p><i>Iron-fortified formula may be served to children between the ages of 12 months to 13 months to help with the transition to whole milk.</i></p>	Newborn through 11 months old <ul style="list-style-type: none"> ✓ Breastmilk ✓ Iron-fortified formula <p><i>Breastmilk is allowed at any age in the CACFP.</i></p>	12 months through 23 months (1 year through 1 year and 11 months) <ul style="list-style-type: none"> ✓ Unflavored whole milk <p><i>Iron-fortified formula may be served to children between the ages of 12 months to 13 months to help with the transition to whole milk.</i></p>
2 years through 5 years (up to 6th birthday) <ul style="list-style-type: none"> ✓ Unflavored fat-free (skim) milk ✓ Unflavored low-fat (1%) milk <p><i>Unflavored whole milk and unflavored reduced-fat (2%) milk may be served to children between the ages of 24 and 25 months to help with the transition to fat-free (skim) or low-fat (1%) milk.</i></p>	6 through 12 years, 13 through 18 years, and adults <ul style="list-style-type: none"> ✓ Unflavored fat-free (skim) milk ✓ Flavored fat-free (skim) milk ✓ Unflavored low-fat (1%) milk ✓ Flavored low-fat (1%) milk 	2 years through 5 years (up to 6th birthday) <ul style="list-style-type: none"> ✓ Unflavored fat-free (skim) milk ✓ Unflavored low-fat (1%) milk <p><i>Unflavored whole milk and unflavored reduced-fat (2%) milk may be served to children between the ages of 24 and 25 months to help with the transition to fat-free (skim) or low-fat (1%) milk.</i></p>	6 through 12 years, 13 through 18 years, and adults <ul style="list-style-type: none"> ✓ Unflavored fat-free (skim) milk ✓ Flavored fat-free (skim) milk ✓ Unflavored low-fat (1%) milk ✓ Flavored low-fat (1%) milk

Non-dairy beverages may be served in place of cow's milk when a participant has a special dietary need. Please contact your Sponsoring Organization or State agency for more information.



180

Milk

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USDA
United States Department of Agriculture
Food and Nutrition Service

Serving Milk in the CACFP

Use the information below to see what kind of milk to serve in the Child and Adult Care Program (CACFP) to those in your care.

Newborn through 11 months old ✓ Breastmilk ✓ Iron-fortified formula <i>Breastmilk is allowed at any age in the CACFP.</i>	12 months through 23 months <i>(1 year through 1 year and 11 months)</i> ✓ Unflavored whole milk <i>Iron-fortified formula may be served to children between the ages of 12 months to 18 months to help with the transition to whole milk.</i>
2 years through 5 years <i>(up to 6th birthday)</i> ✓ Unflavored fat-free (skim) milk ✓ Unflavored low-fat (1%) milk <i>Unflavored whole milk and unflavored reduced-fat (2%) milk may be served to children between the ages of 24 and 25 months to help with the transition to fat-free (skim) or low-fat (1%) milk.</i>	6 through 12 years, 13 through 18 years, and adults ✓ Unflavored fat-free (skim) milk ✓ Flavored fat-free (skim) milk ✓ Unflavored low-fat (1%) milk ✓ Flavored low-fat (1%) milk

Non-dairy beverages may be served in place of cow's milk when a participant has a special dietary need. Please contact your Sponsoring Organization or State agency for more information.

Flavored milk cannot be part of a reimbursable meal or snack for children 5 years old and younger.

Homemade flavored milk made by adding flavored straws, syrups, and powders to unflavored milk also cannot be part of a reimbursable meal or snack for children 5 years old and younger.

Flavored milk served children 6 years old and older and to adults must be fat-free (skim) or low-fat (1%).



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Milk Resources

- **USDA Milk Memo:**
https://fns-prod.azureedge.net/sites/default/files/cacfp/CACFP17_2016os.pdf
- **Serving Milk in the CACFP:**
<https://www.fns.usda.gov/t/serving-milk-cacfp>



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Milk Substitutes Requirements

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Nutrient Requirements for Fluid Milk Substitutes/Nondairy Beverages

Nutrient	Per Cup (8 fl oz)
Calcium	276 milligrams
Protein	8 grams
Vitamin A	500 International Units
Vitamin D	100 International Units (2.5 micrograms)
Magnesium	24 milligrams
Phosphorus	222 milligrams
Potassium	349 milligrams
Riboflavin	0.44 milligrams
Vitamin B-12	1.1 micrograms



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Milk Exercise

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- Child Nutrition Daycare has 57 participants enrolled in the center.
- The age groups of the participants are as follows:
 - 16 1 year old (*Milk is required twice per day for breakfast and lunch*)
 - 11 2 years old (*Milk is required twice per day for breakfast and lunch*)
 - 18 3-5 years old (*Milk is required twice per day for breakfast and lunch*)
 - 12 6-12 years old (*Milk is required twice per day for breakfast and lunch*)

The center currently purchases gallons of milk for meals.



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Milk Exercise Continue:

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Breakfast and Lunch - Minimum quantities			
Ages 1-2	Ages 3-5	Ages 6-12	Ages 13-18 & Adults
4 fluid ounces	6 fluid ounces	8 fluid ounces	8 fluid ounces

Formula:

of participants X # of ounces of Milk required X # of meals milk is served per day X # days of operation

16 X 4oz. X 2 = 128 oz. per day X 21 days = 2688 oz. per month

11 X 4oz. X 2 = 88 oz. per day X 21 days = 1848 oz. per month

18 X 6oz. X 2 = 216 oz. per day X 21 days = 4536 oz. per month

12 X 8oz. X 2 = 192 oz. per day X 21 days = 4032 oz. per month



Total # of oz. of milk = 13104 /128 (# of oz. in a gallon) = **102.38 gallons needed per month**



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Milk Exercise: Half-Pints

- If the organizations serves half-pints of milk, each participants **must** receive the full half pint as their serving size for each meal service. (8 oz = 1 cup)
- Half-pints **cannot** be divided to share among participants of any age.



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Meat/Meat Alternates

Examples of this component in the meal pattern are:

Beef, Poultry, Pork, Fish, Lamb, Seafood

Examples of meat alternates are:

Beans, Lentils, Eggs, Cheese, Yogurt, Nut Butter

How can meat be prepared in the CACFP?

Bake, Boil, Broil, Barbecue, Stew, Steam, Pouching, Roasting, Rotisserie, Stir Fry, Flambé, Searing, Pan-Fry



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Meat/Meat Alternate

- Yogurt must contain no more than 23 grams of total sugars per 6 ounces. (See *Yogurt Sugar Limits Chart: CACFP 101 Guide*)
- Meat/meat alternates may be served in the place of the entire grain requirement **at breakfast** a maximum of three times per week.
- Tofu and soy yogurt products are allowed to be used to meet all or part of the meat/meat alternates component.



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Meat/Meat Alternate

Common Creditable Meat Alternates* (oz eq)



Bean soup (Ready-to-Serve)

- Check the *Food Buying Guide* (FBG) for specific items that are creditable. Some commercially prepared products, such as bean soup, are listed in the FBG.*

½ cup = 1 oz eq



Cheese

- Natural and processed cheese and cheese substitutes such as:
 - American, Cheddar, Mozzarella, Provolone, Swiss, Feta, Brie, Parmesan, Romano
 - Cottage cheese, Ricotta cheese
 - Cheese food, cheese food substitutes, cheese spread

1 oz = 1 oz eq

2 oz (or 1/4 cup) = 1 oz eq

2 oz = 1 oz eq



Eggs, whole (fresh, frozen, dried)

½ large egg = 1 oz eq



Legumes (beans, peas, lentil), cooked

- Dry beans & peas may credit as a meat alternate or vegetable, but not as both for the same item at the same meal.

¼ cup = 1 oz eq



Nuts & seeds

- Cannot be used to meet more than 50 percent of M/MA requirement at lunch or supper
- Serve with caution to children under age 4 and older adult participants in the CACFP. See: <https://www.fns.usda.gov/tn/reducing-risk-choking-young-children-mealtimes>

1 oz = 1 oz eq



Pasta or noodles made from 100 percent bean/legume flour

- To credit as a MA, it must be served with an additional visible M/MA of at least 0.25 oz eq per serving. For example, 0.25 oz eq cheese sprinkled over the pasta.
- It can also credit as a vegetable, but not as both a vegetable and MA in the same meal.

¼ cup cooked = 1 oz eq



Peanut butter & other nut or seed butters

2 tablespoons = 1 oz eq



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Meat/Meat Alternate

Foods Not Creditable as Meats/Meat Alternates

- ✗ Canned, pressed luncheon meat (potted/deviled)
- ✗ Ceviche or home pickled fish; Sushi (raw seafood and Sashimi)
- ✗ Cream Cheese/Neufchatel Cheese
- ✗ Egg yolks only; egg white only; liquid egg substitutes
- ✗ "Imitation" Cheese & Cheese "products"
- ✗ Liquid "yogurt" and commercial yogurt products such as frozen yogurt, yogurt bars, probiotic drinks, drinkable yogurt, or yogurt drinks
- ✗ Nut flour
- ✗ Peanut butter "spreads" (a mixture of peanut butter and other ingredients)
- ✗ Pig's feet and ham hocks
- ✗ Pork bacon and imitation bacon products/salt pork/scrapple
- ✗ Powdered cheese (such as in boxed macaroni and cheese)
- ✗ Tofu, silken or soft, added to smoothies or baked into desserts for texture/nutrition enhancement

Items That May Be Creditable With Proper Documentation

Some food items containing M/MA may not be listed in the *Food Buying Guide for Child Nutrition Programs* (FBG); however, they still may be creditable with proper documentation, such as a Child Nutrition (CN) label or Product Formulation Statement (PFS). Examples of these foods are:

- ✓ Combination foods, such as pizza, corn dogs, chicken nuggets, and meat sauce

Note: Foods listed in the FBG are creditable in CNPs. A limited number of combination foods are listed in the FBG (e.g., beef stew, chili, fish sticks), so check the FBG first!



- ✓ Dried meat, poultry, and seafood

- ✓ Luncheon meat that is not listed in the FBG

- ✓ Turkey bacon/sausage that is not listed in the FBG

- ✓ Pepperoni

- ✓ Hummus



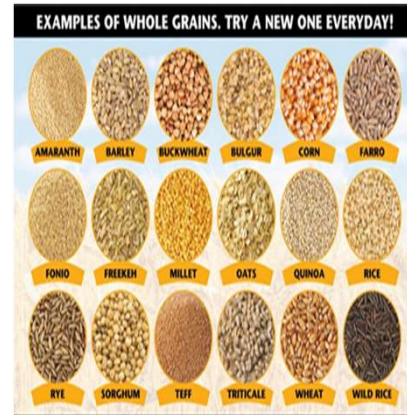
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• Grains

Whole Grains(WG)

- At least one grain serving per day, across all meal services must be whole-grain rich.
- Grain Requirements in CACFP Memo:
https://fns-prod.azureedge.net/sites/default/files/cacfp/CACFP_09_2018os.pdf

WHOLE GRAINS

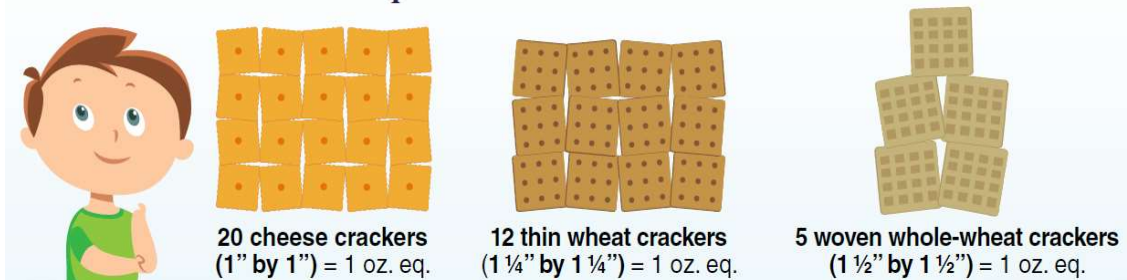


191

How much is 1-ounce equivalent?

192

How Much Is 1 Ounce Equivalent?



192

Grain Based Desserts

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- USDA-Grain Based Desserts Memo: <https://fns-prod.azureedge.net/sites/default/files/cacfp/CACFP16-2017os.pdf>

DO NOT SERVE DURING CACFP MEAL TIMES!!!

DO NOT PURCHASE WITH CACFP FUNDS!!!

COMMON GRAIN-BASED DESSERTS

<ul style="list-style-type: none"> • Breakfast bars • Brownies • Cakes • Cereal bars • Cinnamon rolls 	<ul style="list-style-type: none"> • Cobblers/crisps • Coffee cake • Cookies/vanilla wafers • Dessert pie crust • Doughnuts 	<ul style="list-style-type: none"> • Fig bars • Frudel • Fruit turnovers • Granola bars • Nutrigrain • Pop tarts 	<ul style="list-style-type: none"> • Rice pudding • Strudels • Sweet biscotti • Sweet bread or rice pudding 	<ul style="list-style-type: none"> • Sweet pastry rolls • Sweet popovers • Sweet rolls • Sweet scones • Toaster pastries
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Grain Based Desserts

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Grain Based Desserts

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197

The No, No Aisle!

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199

Vegetables

- Vegetable is a separate food component at lunch/supper and at snack.
- Vegetable and fruit components are combined at breakfast.
- Pasteurized full-strength juice (100%) may only be used to meet the vegetable or fruit requirement at one meal, including snack, per day.



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Fruits

- Fruit is a separate food component at lunch/supper and at snack.
- Vegetable and fruit components are combined at breakfast.
- Pasteurized full-strength juice (100% juice) may only be used to meet the vegetable or fruit requirement at one meal, including snack, per day.



200



Fruits & Vegetables



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202

Fruits & Vegetables

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Child Nutrition Label-CN Label

- Many sites occasionally choose to purchase a commercially prepared entrée items (frozen pizza, chicken nuggets, burritos, lasagna, pot pies, corndogs etc.).
- When using these items sites must have one of the following in order to identify the food's contribution to the meal pattern requirements:
- Child Nutrition Label (CN Label) or
- A Production Formulation Statement (PFS) from the manufacturer.



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Child Nutrition Label-CN Label

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- Example CN Label:



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Child Nutrition (CN) Labels

- Just because it is CN labeled, does not mean that it is a creditable product.
- If you do not read the label and serve the correct serving size, it will not meet meal pattern.



206

- Example Product Formulation Statement (PFS):

[illegible]

207



The medical statements **must** include the following:

- Identification of the medical or special dietary need that restricts the participant's diet.
- Food or foods to be omitted from the child's/infant/adult's diet.
- Food or choice of foods to be used as substitutions.

Meal Pattern: Medical Statements



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Important Things to Remember!

- Serve all meals at the approved mealtimes.
- Serve all components of the meal together.
- Complete Point of Service (POS) meal counts.
- If complete meals are **not served**, do not claim the meals for reimbursement!
- If participants **do not** receive the minimum serving size per meal, **do not** claim meals for reimbursement!
- Do **not purchase** or **serve** non-creditable food items during CACFP mealtimes.
- Complete CACFP paperwork as required at the appropriate time (*daily, weekly, monthly, or as needed*).



209

Expand & Improve

1. Improve the quality of meals and components being offered.
2. Increase the quantity/amount of food being served.
3. Add more components/additional items to the meals.



210

Improving the Quality of Meal Service

21
1



EAT THIS
NOT
THAT!



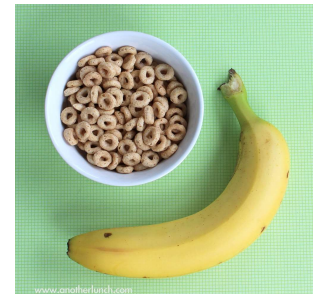
211

Improve the Quantity of the Components

212



EAT THIS
NOT
THAT!



212

Best Practices

- Adopt practices and provide materials to breastfeeding mothers.
- Serve only unflavored milk to all participants.
- Limit serving pre-fried foods and processed meats to not more than one serving per week. (breaded meats, corndogs, etc.)
- Serve a variety of fruits and vegetables (fresh, canned, frozen, dried)
- Incorporate seasonal and locally produced foods into meals. (Farmers Market, Local farmers, etc.)
- Limit serving processed meats to not more than one serving per week. (cold-cuts, hotdogs, canned meat, dehydrated meat, etc.)



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No Exceptions

There are no “**grace periods**” in **CACFP**. ADC, CCC, FDCHs, and At-Risk Afterschool care facilities claiming CACFP reimbursement must comply with ALL Program requirements, including meal pattern requirements, as soon as they start participating in the Program.



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Questions?

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5

215

Compliance and Oversight

Child and Adult Care Food Program

PY 2023-2024 CACFP Annual Training



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The Compliance Review Process

217



217

What is a Compliance Review?

218

- An **unscheduled**, on-site visit conducted by a Child and Adult Care Food Program (CACFP) Program Monitor to assess Program operations, the use of Program funds, and to ensure CACFP requirements are being met.
- The review period is **usually** the most recent month for which a claim for reimbursement has been filed by your organization.

218

What areas will the Program Auditors evaluate? 219

- Enrollment Forms
- Meal Applications
- Menu Book
- Monthly Claim Data
- Application and Agreement
- Meal Service Observation
- Training Documentation
- Master Roster
- Meal Counts
- Invoices and Receipts
- Procurement Documentation
- Civil Rights Data and Sources
- Licensing Information
- Sign-In/Sign-Out Sheets



219

The Most Common Mistakes involve *Recordkeeping!* 220

- Meal Count Discrepancies
- Incorrect Eligibility Determinations
- Missing Financial Records
- Inadequate Enrollment Documentation
- Incomplete Attendance Records



220

Examples of Serious Concerns:

221

Any of these areas of noncompliance will result in the disallowance of meals or the repayment of Program funds!



- Claiming meals for participants who are not present
- Claiming meals for participants who are not enrolled
- Missing receipts and invoices
- Missing menus and production records
- Serving meals that do not meet meal pattern requirements
- Serving insufficient amounts of meal components
- Claiming more meals than participants in attendance
- Unapproved and unallowable expenditures
- Point of service meal counts not done or documented



221

The Serious Deficiency Process

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2

222



Serious Deficiency Definition

The status of an institution, sponsoring organization, or day care home provider that has been determined to be **noncompliant** in **one or more aspects** in its operation of the Child and Adult Care Food Program (CACFP).

7 CFR 226.2



223

Serious Deficiency Purpose


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The serious deficiency process is designed to **assist** the organization with:

- ➡ Identifying frequent or severe program noncompliance,
- ➡ Requesting written corrective action;
- ➡ Preventing recurring noncompliance, and
- ➡ Offering due process for proposed termination and disqualification.




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Goals of the Serious Deficiency Process

- ✓ Set the framework to **correct** the problem.
- ✓ Begin groundwork for **possible** termination and disqualification.




225


Outcome of the Serious Deficiency Process

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Starts with a Determination



Must *End* with a Resolution



226

Steps in the Serious Deficiency Process

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The Serious Deficiency Process is a **five-step** process.

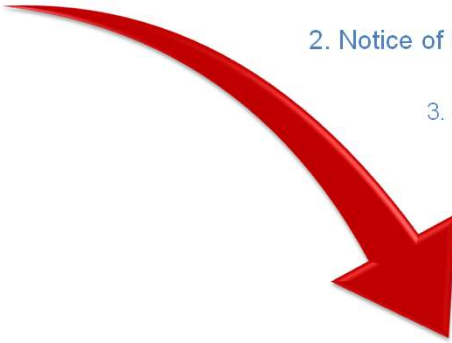
1. Determination

2. Notice of Serious Deficiency

3. Corrective Action

4. Proposed Termination & Disqualification

5. Termination & Disqualification



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Step 1: Serious Deficiency Determination

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The State Agency or Sponsoring Organization must identify the serious deficiency. Examples of issues that might lead to a serious deficiency determination include:

False Claims	Imminent threat to health and safety
Meals not compliant with meal pattern requirements	Failure to maintain adequate records
Missing records	Claiming children not in attendance
False information on the application to participate in the Program	Failure to train and monitor sponsored centers or providers



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Step 2: Notice of Serious Deficiency

The Notice of Serious Deficiency is issued by the State Agency or Sponsoring organization. This notice outlines and defines the violation of Program requirements. The notice also specifies any corrective actions needed and a **deadline** by which the violations must be corrected.

This notice also states that the serious deficiency determination **IS NOT** subject to appeal.



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Step 3: Corrective Action

The organization is given an **opportunity** to correct the violation within the specified period of time. If the corrective action is accomplished to the State Agency's satisfaction, the serious deficiency determination will be **temporarily deferred**.

The Corrective Action response **must** address:

Who?

What?

When?

Where?

How?



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Step 4: Notice of Proposed Termination & Disqualification

23
1

If the organization **fails** to correct or resolve the serious deficiency by the specified date, the State Agency will send the Notice of Proposed Termination and Proposed Disqualification. This notice outlines:

- **Who** is being disqualified;
- The **basis** for the proposed action;
- The **effective date** of the proposed action;
- Procedures for **appealing** the proposed action;
- Whether CACFP payments will **continue** during the appeal; and
- The action will continue even if the recipient **voluntarily** terminates the contract.



231

Step 5: Notice of Termination and Disqualification

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- If the organization does not appeal, or if the hearing official rules in favor of the State Agency, OCN will **immediately** issue a Notice of Termination and Disqualification.
- Remember, this Notice cannot be appealed.



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The National Disqualified List (NDL)

- The **National Disqualified List (NDL)** is a list kept by the USDA of organizations, responsible principals, and responsible individuals disqualified from participation in the CACFP. While on the list, you **may not** participate in the CACFP.
- Persons will remain on the NDL for **seven (7)** years or until USDA and FNS, in consultation with the State Agency, determines that the serious deficiencies have been corrected.
- If a sponsoring organization, responsible principal, or responsible individual owes a **debt** to the CACFP, they will remain on the NDL **until the debt is paid**.
- It is important for organizations to review to the NDL **regularly** as they hire new employees or add sites to their sponsorship.



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Corrective Action



234

What is the definition of Corrective Action?

23
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According to 2 *CFR* 200.26, a corrective action is the **action** the organization will take within a specific time frame to address the finding of noncompliance and to prevent it from recurring.



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Why is Corrective Action Required?

Corrective action is **required** to address Program findings and to **maintain** Program compliance.

Participating organizations:

- are required to provide corrective action as a result of findings cited by the State Agency during a compliance review or as a result of your sponsorship being declared seriously deficient (SD).
- are required to provide corrective action as a result of findings from your independent program audit.
- are required to obtain corrective action from your sponsored day care home providers or centers for findings cited during a monitoring visit or as part of the SD process for your sponsored facilities.



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Corrective Action

- is new or improved processes or procedures;
- is implemented within a specific time frame;
- is expected to resolve the condition that resulted in noncompliance;
- is expected to prevent recurrence; and
- identifies who is responsible for implementing and maintaining new processes or procedures.



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Corrective Action Plan

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According to 2 *CFR* 200.511(c), a Corrective Action Plan is a **written** response that details the specific action the organization will take within a specific time frame to permanently correct the noncompliance.



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The Corrective Action Plan must:

- Detail step-by-step actions.
- Contain actions which must resolve the cause that resulted in the noncompliance.
- Outline actions that permanently prevent recurrence.
- Include processes and procedures that are consistent with federal regulations, State Agency policy, and internal, organizational requirements.
- Be signed and dated by the organization.



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Components of a Corrective Action Plan

- **What** procedures will be implemented to permanently correct the noncompliance?
- **Who** will be responsible for the task?
- **How** the staff and facilities will be informed of the new policies and procedures?
- **When** the procedures to permanently correct the noncompliance will be implemented, including a timeline for implementing the procedure?
- **Where** will the Corrective Action Plan be retained?



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Assessment of Corrective Action

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1

1.	Does the CAP provide a detailed explanation of what actions, and series of steps (procedures) the organization will take to correct the program violation?
2.	Is the CAP specific, actionable, and measurable?
3.	Does the CAP have language that addresses the cause of the issue?
4.	Does the CAP describe how the organization will implement the actions and steps for correcting the program violation(s)?
5.	Does the CAP provide a detailed process to correct the program violation(s) and explain how the process will be followed consistently to prevent future operational weaknesses?
6.	Does the CAP identify a single person/position who is responsible for making sure corrective action is taken?



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Assessment of Corrective Action

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2

7.	Did the CAP identify when the procedures for addressing the program violation (s) will begin and how often the procedure will be done (timeframes)?
8.	Does it provide details of where the CAP will be retained and for how long? Is it in a safe and secure place?
9.	Does the CAP describe how staff and facilities will be informed of the new procedures outlined in the CAP?
10.	If training is a component of institution's CAP, is there sufficient detail present to indicate: (a) when and how often the training will be offered; (b) who will conduct the training; (c) who will participate in the training, and (d) what topics will be covered during the training session?
11.	Did the institution's authorized representative sign and date the CAP and submit all supporting documentation requested by the State Agency's reviewer?



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Questions?

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Civil Rights

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FNS Instruction 113-1

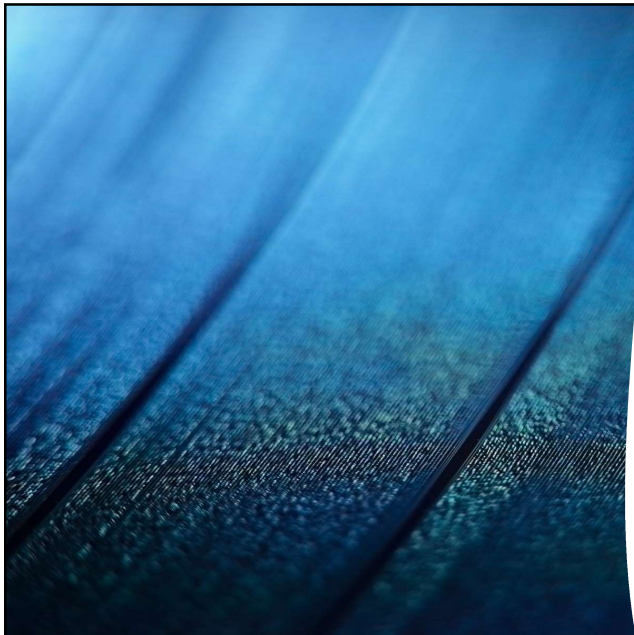
The purpose of FNS Instruction 113-1 is to:

- Establish and convey policy;
- Provide guidance and direction; and
- Ensure compliance with and enforcement of the prohibition against discrimination.



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Civil Rights Training

Training is required so that people involved at all levels of administration of programs that receive Federal financial assistance understand civil rights related laws, regulations, procedures, and directives.

State agencies are responsible for training local child nutrition administrators on an **annual basis**.

Local agencies are responsible for training their managers and staff who interact with applicants or participants on an **annual basis**.



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Required Topics

The annual training *must* include, but not be limited to, the following training topics in the FNS Instruction 113-1:

- ☐ Collection and Use of Data
- ☐ Effective public notification systems
- ☐ Complaint procedures
- ☐ Compliance review techniques
- ☐ Resolution of noncompliance
- ☐ Requirements for reasonable modifications for persons with disabilities
- ☐ Requirements for language assistance
- ☐ Conflict resolution
- ☐ Customer service



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What is a Protected Base?

- Any person or group of people who have characteristics for which discrimination is prohibited based on a law, regulation, or executive order.
- What are the protected bases?



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Protected Bases

Child Nutrition protected bases are:

1. Race
2. Color
3. National Origin
4. Age
5. Disability
6. Sex (including gender identity and sexual orientation)

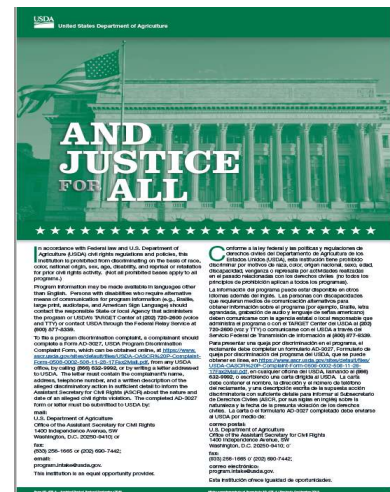


249

“And Justice for All” Poster

250

- **MUST** be displayed where benefits are issued/received.
- Reproductions must be at equal size (11x17)
- If copied as black & white, use Form AD-475-A
- Revised May 2022*



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Full Non-Discrimination Statement

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1

Must use correct version for CN Programs



Accessible on the OCN Home Page

<https://mdek12.org/OCN>

Direct Link

<https://www.fns.usda.gov/civil-rights/usda-nondiscrimination-statement-other-fns-programs>



251

Short Non-Discrimination Statement

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2



This institution is an equal opportunity provider.



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Do Not Change the Statement!

25
3



Correct Version

This institution is an equal opportunity provider.

Incorrect Examples

This institution is an equal opportunity **employer**.

~~Yeknapatawpha Child Care~~ is an equal opportunity provider.

~~USDA~~ is an equal opportunity provider.



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Collection and Use of Data

State and Local agencies are required to obtain data by race and ethnicity.

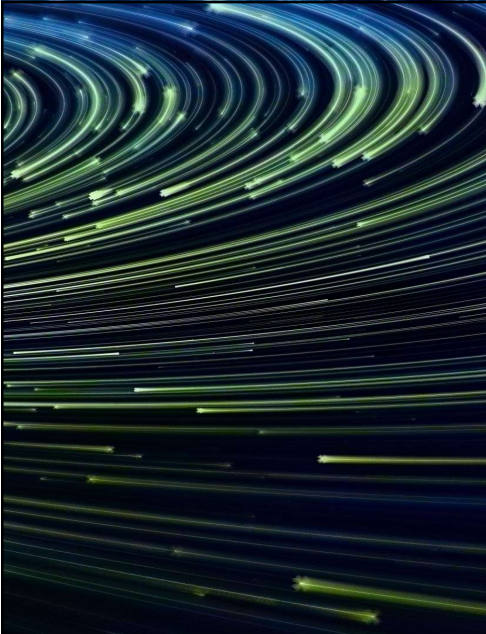
Self identification or self-reporting is the preferred method of obtaining characteristic data.

Applicants/participants may not be required to furnish information on their race or ethnicity.

Visual observation is NO LONGER an allowable method for Program operators to use during the collection of race or ethnicity data. (CACFP 11-2021, SFSP 07-2021)



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Effective Public Notification System

The purpose of the public notification system is to inform applicants, participants, and potentially eligible persons of:


- Program Availability
- Complaint Information
- Non-discrimination statement
- Provide appropriate information in alternative formats for persons with disabilities and in the appropriate language(s) for Limited English Proficiency (LEP) persons



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Complaint Procedures

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RIGHT TO FILE

anyone alleging discrimination has the right to file a complaint within 180 days of the alleged discriminatory action. *(The Sec. of Agriculture or designee may waive the 180-day filing deadline for good cause. The reason justifying the waiver must be documented in writing in the complaint file.)*




ACCEPTANCE

complaints, written or verbal, must be forwarded to the appropriate FNS Regional CR Director within 5 working days. Anonymous complaints will be handled as any other to the extent feasible based on available information.



FORMS

any OCR may develop complaint forms, but the use of such forms must not be a prerequisite for acceptance of a complaint.



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Complaint Procedures

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Verbal Complaints – the person to whom the allegations are made must write up the elements of the complaint for the complainant. Every effort should be made to have the complainant provide the following information:

Complainant Name, address & phone (email or other contacting means)

Specific location and name of Agency delivering the service or benefit

Nature of the incident or action that led the complainant to feel discriminated

The protected base (prohibited basis or protected class) the complainant feels discriminated against

Names, phone numbers, titles, addresses of persons who may have knowledge of the discriminatory action

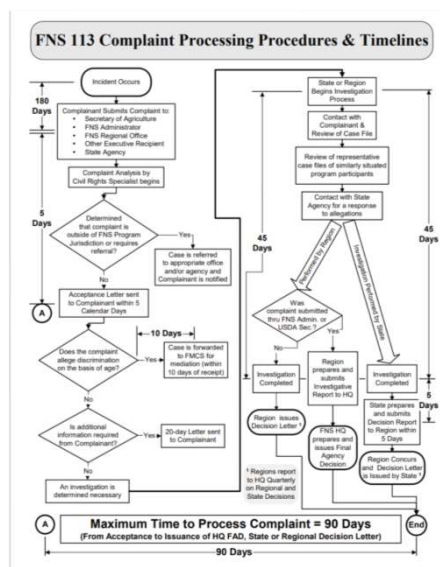
The date which the alleged discriminatory actions occurred or the duration of such actions



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Complaint Procedures

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Flow Chart

Available on last Page of FNS 113-1



258

Compliance Reviews

259

Must advise the reviewed entity in writing of findings and recommendations

Federal or State reviewer must secure information as necessary to make the determination of compliance

Routine reviews conducted as required by program regulations

Indicators of possible Civil Rights concerns may include:

- -unusual fluctuations of racial / ethnic groups in service area
- -number of discrimination complaints filed against the Agency
- -unresolved findings from previous reviews
- -information from grassroots orgs, advocacy, State officials, etc.



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Resolution of Noncompliance

Noncompliance - Factual finding that a Civil Rights requirement is not being adhered to by a program operator

Achieving Voluntary Compliance – if found noncompliant, immediate steps to become compliant must be taken

Termination / Suspension of Assistance – any action must be limited to the Agency found noncompliant and limited to the particular program which noncompliance was found



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Requirements for Reasonable Modifications for Persons with Disabilities

The Americans with Disabilities Act (ADA) of 1990 and the ADA Amendments Act of 2008 prohibit discrimination and ensure equal opportunity for persons with disabilities in employment, State and local government services (Title II), public accommodations, commercial facilities, and transportation (Title III).

Section 504 of the Rehabilitation Act of 1973 also prohibits discrimination on the basis of handicap in programs or activities receiving federal financial assistance.



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Requirements for Language Assistance

Title VI of the Civil Rights Act of 1964 and its regulations require recipients of federal financial assistance, i.e., SAs, local agencies, or other sub-recipients, to take reasonable steps to ensure “**meaningful access**” to information and services they provide for individuals with limited English proficiency (LEP).



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Reasonable Steps: Factors

- The number or proportion of LEP persons eligible to be served or likely to be encountered by the program or grantee
- The frequency with which LEP individuals encounter the program
- The nature and importance of the program, activity, or service provided by the program to people's lives
- The resources available to the grantee/recipient and costs



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Meaningful Access

Meaningful access is accomplished by providing *reasonable, timely, appropriate, competent/qualified, accurate and effective* language services to individuals with LEP when accessing recipient programs and activities.

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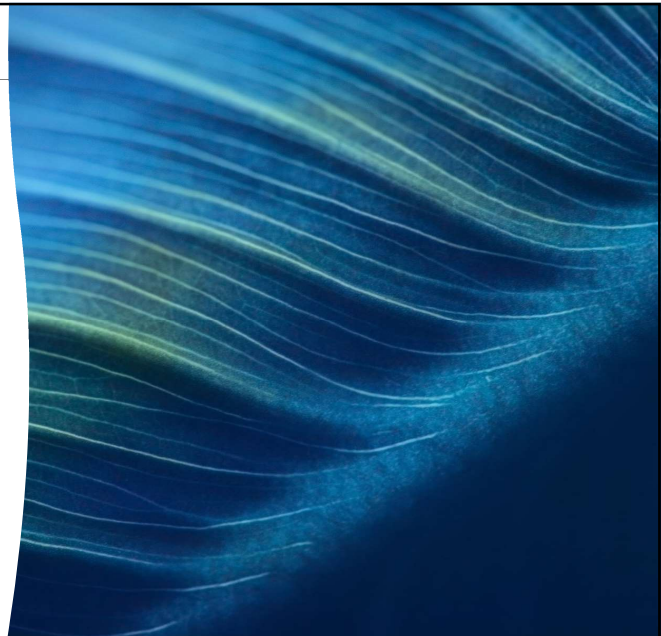
264

Limited English Proficiency (LEP)

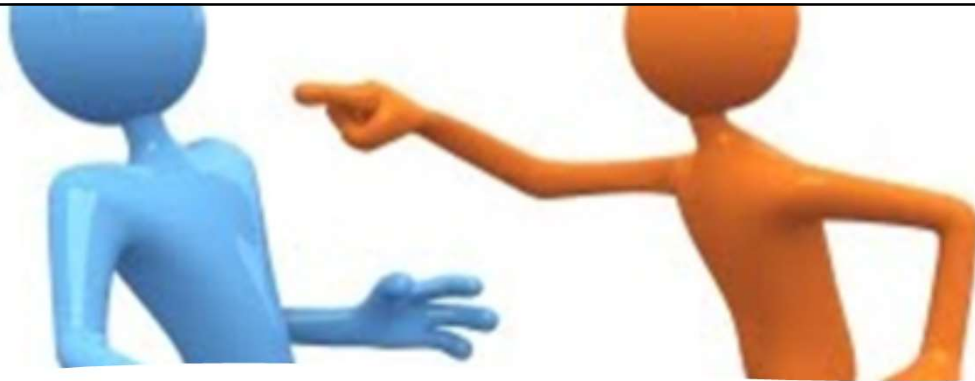
Federal regulations also prohibit discrimination of LEP persons on the ground of national origin (7 CFR Part 15).

USDA LEP Policy Guidance can be found at:

<https://www.fns.usda.gov/cr/limited-English-proficiency-lep>



265




Conflict Resolution

Conflict - when one or both parties are not able to secure what they need or want and are actively seeking their own goals.



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Causes of Conflict

- Misunderstanding
- Personality clashes
- Competition for resources
- Authority Issues
- Lack of cooperation
- Differences over methods of style
- Low performance
- Value or goal differences

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Types of Conflict

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8



DESTRUCTIVE CONFLICT

- Diverts energy
- Deepens differences in values
- Polarizes groups
- Destroys the morale of people
- Reinforces poor self-concepts

CONSTRUCTIVE CONFLICT

- Reveals issues of importance, resulting in issue clarification
- Builds cohesiveness
- Causes reassessment by allowing for examination of procedures or actions
- Increases individual involvement

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Strategies to Resolve Conflict

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Remain calm.



Enter the process with an open mind.



Don't prejudge others.



Don't over-react.



Attack the problem, not the person; and listen to their concerns.



269



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Alternate Dispute Resolution (ADR)

Alternate Dispute Resolution (ADR)

Use of a neutral 3rd party to resolve informally a complaint of discrimination using various techniques (e.g., fact finding, mediation, facilitation, etc.).



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Customer Service



- Be professional.
- Be courteous.
- Listen intently and take notes if needed.
- Repeat back what you have been told to ensure correctness.
- Follow up with corrective action if required.
- Remember . . You **are** providing a service!



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Questions?

27
2

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Application Renewal

Child and Adult Care Food Program

PY 2023-2024 CACFP Annual Training



273

Application Renewal

The renewal process requires institutions and organizations with valid agreements to **annually** confirm licensing and annually submit to the State agency any additional information to **confirm compliance** with CACFP regulations.



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Annual Certification

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State agencies determine what information is annually required for proper oversight of the CACFP.



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Federal Annual Renewal Requirements

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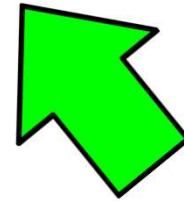
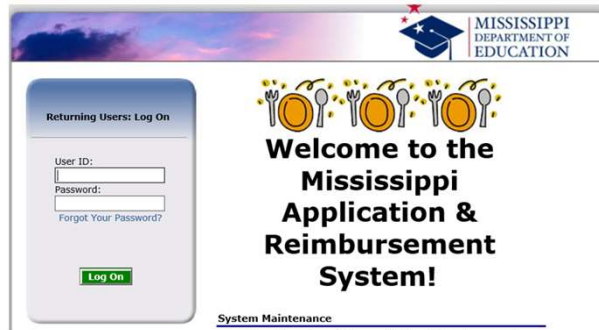
Federal Annual Renewal Requirements		
Institution is currently in compliance with the required performance standards of financial viability, administrative capability, and Program accountability.	No sponsored facility or principal is on the National Disqualified List (NDL).	Outside Employment Policy is current and in effect.
Names, addresses, and dates of birth of responsible principals are current and up to date.	Institution or organization is not currently on the National Disqualified List (NDL).	Management Plan on file is complete and up to date.

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Renewal for Program Year 2023-2024

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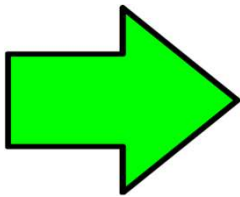
The 2023-2024 Child and Adult Care Food Program (CACFP) Renewal Process can be completed in the Mississippi Application Reimbursement System (MARS) beginning **July 1, 2023**.



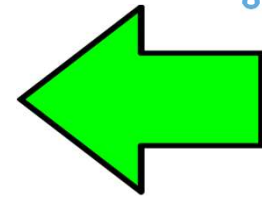
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Deadline for Submission of Required Documentation

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8



September 1, 2023



Don't Miss the
DEADLINE!



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Renewal and Program Participation

- A complete and correct application must be received by the application due date in order to ensure participation.
- Program operators with incomplete and/or incorrect submission will be denied.
- In order to be eligible to participate in PY 2023-2024, all Renewal documentation must be submitted no later than **September 1, 2023**.




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Renewal Documentation

280

- Current Child Care Facility **License** for each site
- Current **Food Service Certificate** for each site
- **All** bank statements for the CACFP food service account:
 - July 2022 through September 2022
 - April 2023 through June 2023
- Organizations with multiple funding sources must submit a ledger outlining CACFP reimbursements and expenditures in addition to the bank statements
- Privilege Tax License (if applicable)
- Fire Marshal's Report (**At Risk and Adult Daycare Organizations**)
- Documentation supporting all **Budgeted Items**



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1




Renewal Documentation

- Proration Methods/Procedures for Shared Costs
- Organization Staffing Pattern
- Monitoring Schedule for Sponsoring Organizations
- Sponsor/Site Agreements (**Sponsors of Unaffiliated Sites**)
- Training Plan with tentative dates and topics to be covered for Program Year 2023-2024




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2



Renewal Documentation

- Board Minutes for Non-profit Organizations accepting *“Final Financial and Administrative Responsibility for CACFP for program year 2023-2024”*
- Review and Update Management Plan in MARS
- Review and Update each Site Application in MARS
- Review and complete the Annual Audits section in MARS (for institutions expending \$750,000 in total federal funds from all sources **not just Child Nutrition funds!**)



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3

Renewal Documentation for FDCH Sponsors ONLY

- Copies of **Money Orders** and **Request to Inspect** forms for providers who are due for inspections for the months of July-September*
- Family Day Care Home Provider **Monitoring** Spreadsheet
- List of providers who qualify for **Tier I** based on SNAP participation
- **Administrative** Reimbursement Worksheet



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4

Other Renewal Documentation (if Needed)

**OTHER
STUFF!**

The following documents must be submitted to the State Agency if changes to key personnel have occurred:

- Mississippi Application Reimbursement System (MARS) Username and Password Form
- Request to Amend Signature



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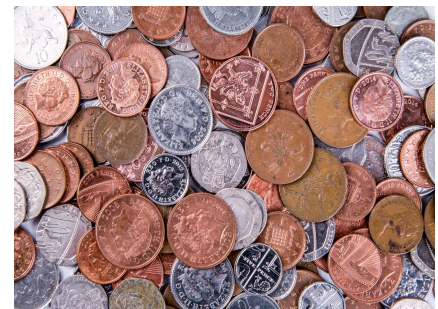
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Making it Make Dollars and Cents!

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\$2,500,000.00 reimbursement requested for late renewal applications for PY 2023



\$300,000 unallowable costs identified at renewal for PY 2023



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7

Common Reasons for Return during Renewal



- **Unallowable** or **unapproved** expenses on the Financial Statements
- Failure to submit a **Current** License or Food Permit
- **Incomplete** or **Inconsistent** Exemption Questionnaire to the MSDH
- **Out of Date** and **Incomplete** Board Minutes
- Items in the **Budget** without supporting documentation



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8

Unallowable or Unapproved expenses on the Financial Statements



Issue:

The State Agency identifies payments to an unapproved vendor on the Food Service Account bank statement.

Resolution:

1. The **total amount** of funds paid to the unapproved vendors must be re-deposited into the Food Service Account.
2. Submit a detailed Corrective Action Plan.
3. Upload a copy of a validated deposit slip into MARS.



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PERMIT



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Failure to submit a Current License or Food Permit

Issue:

The renewing institution or organization submits an expired facility license or food permit.

Resolution:

The renewing institution or organization must upload a current copy of their facility license or food permit into MARS.



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Submitting the Application with Zero "0" Attachments

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Action	Form Name	Latest Version	Status
View Modify Admin	Organization Application	Original	Not Submitted
Details Admin	➔ Board of Directors/Principals	Original	Pending
View Modify Admin	➔ Organization Budget Detail	Original	Pending Approval
View Modify Admin	➔ Organization Management Plan	Original	Pending Approval
Details	➔ Checklist (2)		
Details	Application Packet Notes		
View	Application Packet Notes for Organization		
Details	Attachment List		


	Approved	Pending	Return for Correction	Denied	Withdrawn/Closed	Error	Total Applications
Site Application(s)	0	1	0	0	0	0	1

< Back
Submit for Approval
Approve
Return
Deny
Withdraw Packet



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1




Incomplete or Inconsistent Exemption Questionnaire to the MSDH

Issue:

The renewing institution or organization has increased the hours of operation for its At-Risk Afterschool Program.

Resolution:


The renewing institution or organization must submit a revised Exemption Questionnaire to MSDH outlining the changes to the hours of operation. The determination from MSDH must be submitted to the State Agency and uploaded into MARS.



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2

Out of Date and Incomplete Board Minutes




Issue:

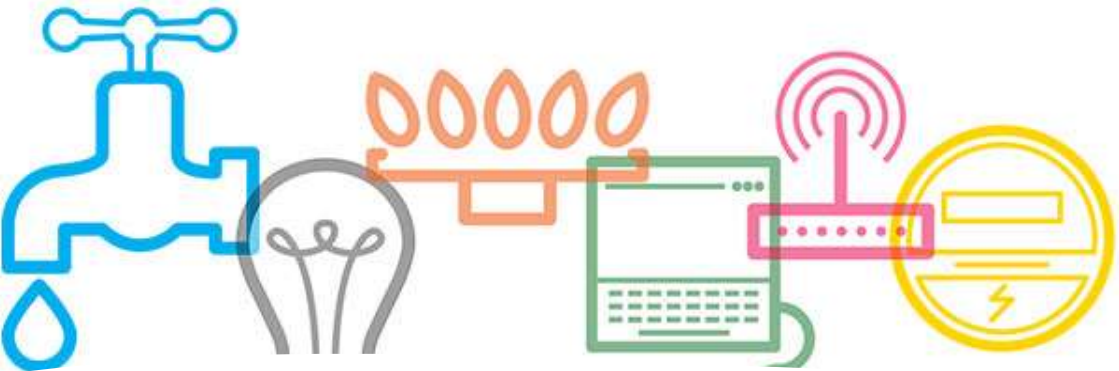
The renewing institution or organization submits Board Minutes with the statement “We will participate in CACFP.”

Resolution:

The renewing institution or organization must submit revised Board Minutes: *Accepts Final Financial and Administrative Responsibility for the CACFP for program year 2023-2024.*”




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Items in the Budget without Supporting Documentation

Issue:
The renewing institution or organization submits a line-item request in the budget for utilities for the upcoming program year.

Resolution:
The renewing institution or organization must upload a copy of its proration methodology and a copy of the most recent utility bill into MARS.





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Budget Checklist

29
4

- The Budget Checklist is a list of required supporting documentation and information.
- Use this Checklist to ensure that you are submitting the proper information for the State Agency to approve the request.

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Application Deadline

29
5

September 1, 2023

ON

Don't Miss the

DEADLINE!

BEFORE



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Questions?

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6

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ABC's of Compliance and Oversight

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7



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Susie Q. Evans-Gater

Director, CACFP/SFSP

susie.evans@mdek12.org

mdek12.org



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Short Non-Discrimination Statement

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This institution is an equal opportunity provider.

