Performance Standards
Child and Adult Care Food Program Administration
Spring 2019
Agenda

- Define Performance Standards
- Financial Viability
- Administrative Capability
- Program Accountability
A participating institution must be financially viable.

The institution must be capable of administering the CACFP.

Participating institutions must have internal controls and other management systems in place to guarantee fiscal accountability and other CACFP operational requirements.

7 CFR §226.6(b)(2)(vii)(A-C)
Financial Viability and Management
Performance Standard 1: Financial Viability

- Financial Viability and Financial Management
  - FNS Instruction 796-2, rev. 4 “Financial Management in the Child and Adult Care Food Program”
  - 2 CFR part 200, subpart D
  - USDA implementing regulations 2 CFR part 400 and part 415
- Description of Need and Recruitment
- Fiscal Resources and Financial History
- Budget
  - Necessary
  - Reasonable
  - Allowable

7 CFR §226.6(b)(2)(vii)(A)
Financial Viability

• Sufficient revenue
  – Diversify streams of revenue
  – Fundraising
  – Grants
  – Other unrestricted funds

• Ensure solvency...A healthy business!
Financial Tracking

• Administrative Costs
  – Labor (*monitoring, program administration, etc.)
  – Rent/lease expenses
  – Telecommunications
  – Travel costs
  – Materials and supplies
  – Printing and postage
  – Purchased services
  – Professional Organization activities

• Multi-State Sponsoring Organizations must establish a cost allocation plan
  – Approved by MARO and cognizant State Agency

*Sponsors of centers and family day care homes
Financial Tracking

• Purpose:
  ○ All CACFP creditable food, non-food, and labor costs will be totaled each month on the “CACFP Reimbursement and Expense Tracking” log and compared to the monthly Claim for Reimbursement total dollar amount to validate a non-profit CACFP program.
  ○ Items charged to CACFP that are found on receipts and invoices will be supported by the dated, daily menus.
Financial Tracking

• Documents and Records:
  o All receipts and/or documentation for creditable food, non-food items, supplies, and labor costs associated with the Child and Adult Food Program.
    - Operational: food and non-food receipts; FSMC invoices
      *You may choose: Only CACFP food and non-food items will be purchased and documented on original receipts or invoices.
    OR
    Receipts or invoices that include non-creditable CACFPF expenses will be marked so that the non-creditable items are not included in the amount documented as a CACFP related expense.
    - Administrative: supplies
    - Labor: time & attendance logs for food service and/or administrative labor.
## INVOICE

Date: March 29, 2019  
Statement #: [103]

Yummy Tummies Catering  
505 5th Street  
Washington, DC  
(202) 505-1212  
info@yummytummies.com

BILL TO:  
Holly Samuel  
Happy & Healthy Neighborhood Care  
1050 First Street  
Washington, DC  
(202) 724-0000

Comments: New CACFP meal pattern menus are available for review on our website! Check out all of the new options and menu updates.

<table>
<thead>
<tr>
<th>DATE</th>
<th>DESCRIPTION</th>
<th>BALANCE</th>
<th>AMOUNT</th>
</tr>
</thead>
</table>
| March 29   | 20 operational days:  
  - 55 CACFP child breakfasts per day  
  - 55 CACFP child lunches per day  
  - Gallon, skim white milk (40)  
  - Gallon, whole (20) | $1155.00  |         |
|            |                                                  | $2860.00  |         |
|            |                                                  | $80.00    |         |
|            |                                                  | $40.00    |         |

<table>
<thead>
<tr>
<th>CURRENT</th>
<th>1-30 DAYS PAST DUE</th>
<th>31-60 DAYS PAST DUE</th>
<th>61-90 DAYS PAST DUE</th>
<th>OVER 90 DAYS PAST DUE</th>
<th>AMOUNT DUE</th>
</tr>
</thead>
<tbody>
<tr>
<td>$4135.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$4135.00</td>
</tr>
</tbody>
</table>

REMITTANCE  
Statement #: 100

Make all checks payable to Yummy Tummies Catering  
Thank you for your business!
## Financial Tracking: Food

<table>
<thead>
<tr>
<th>Item</th>
<th>Price</th>
</tr>
</thead>
<tbody>
<tr>
<td>Earth's Best Organic Infant Formula - Sensitive</td>
<td>$27.99</td>
</tr>
<tr>
<td>Enfamil Gentlease Infant Formula Milk-Based Powder with Iron</td>
<td>$31.99</td>
</tr>
<tr>
<td>Gerber Good Start Infant Formula - Gentle with Iron</td>
<td>$17.49</td>
</tr>
<tr>
<td>Watermelon, whole</td>
<td>$2.99</td>
</tr>
<tr>
<td>Watermelon, whole</td>
<td>$2.99</td>
</tr>
<tr>
<td>Watermelon, whole</td>
<td>$2.99</td>
</tr>
<tr>
<td>Carrots, 5 lb. bag</td>
<td>$3.89</td>
</tr>
<tr>
<td>Carrots, 5 lb. bag</td>
<td>$3.89</td>
</tr>
</tbody>
</table>

| Subtotal                                                  | $94.22 |
| Tax                                                       | $      |
| Total                                                     | $94.22 |
# Financial Tracking: Non-Food

<table>
<thead>
<tr>
<th>Date</th>
<th>Time</th>
<th>Description</th>
<th>Price</th>
</tr>
</thead>
<tbody>
<tr>
<td>March 13, 2019</td>
<td>9:38 am</td>
<td>MANVIVA Memory Foam Pillow</td>
<td>$39.99</td>
</tr>
<tr>
<td></td>
<td></td>
<td>CIRKUSTÄLT Children’s case</td>
<td>$21.90</td>
</tr>
<tr>
<td>KALAS Tumblers, asst. colors, 6 pack</td>
<td>$2.49</td>
<td></td>
<td></td>
</tr>
<tr>
<td>KALAS Tumblers, asst. colors, 6 pack</td>
<td>$2.49</td>
<td></td>
<td></td>
</tr>
<tr>
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<td>$2.49</td>
<td></td>
<td></td>
</tr>
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<td>$2.49</td>
<td></td>
<td></td>
</tr>
<tr>
<td>KALAS Tumblers, asst. colors, 6 pack</td>
<td>$2.49</td>
<td></td>
<td></td>
</tr>
<tr>
<td>KALAS Tumblers, asst. colors, 6 pack</td>
<td>$2.49</td>
<td></td>
<td></td>
</tr>
<tr>
<td>SOMMAR Beverage Dispenser</td>
<td>$19.99</td>
<td></td>
<td></td>
</tr>
<tr>
<td>SOMMAR Beverage Dispenser</td>
<td>$19.99</td>
<td></td>
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</tr>
<tr>
<td>SOMMAR Beverage Dispenser</td>
<td>$19.99</td>
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<tr>
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<td>$19.99</td>
<td></td>
<td></td>
</tr>
<tr>
<td>SOMMAR Beverage Dispenser</td>
<td>$19.99</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Multipurpose Paper, Letter Size Paper, FSC Certified, White, Ream Of 500 Sheets</td>
<td>$5.19</td>
<td></td>
<td></td>
</tr>
<tr>
<td>BIC® Round Stic® Ballpoint Pens, Blue Ink, Box Of 60</td>
<td>$5.99</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Office Depot® Brand Chisel-Tip Highlighter, Fluorescent Yellow, Pack Of 12</td>
<td>$4.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Subtotal</strong></td>
<td></td>
<td><strong>$177.38</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Tax</strong></td>
<td></td>
<td><strong>$17.74</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td><strong>$195.12</strong></td>
<td></td>
</tr>
</tbody>
</table>

March 22, 2019 12:44 pm
Financial Tracking: Labor

CACFP Time and Attendance Log

<table>
<thead>
<tr>
<th>Monday</th>
<th>Tuesday</th>
<th>Wednesday</th>
<th>Thursday</th>
<th>Friday</th>
</tr>
</thead>
<tbody>
<tr>
<td>4</td>
<td>5</td>
<td>6</td>
<td>7</td>
<td>8</td>
</tr>
<tr>
<td>Hours: 4</td>
<td>Hours: 4</td>
<td>Hours: 4</td>
<td>Hours: 2</td>
<td>Hours: 2</td>
</tr>
<tr>
<td>11</td>
<td>12</td>
<td>13</td>
<td>14</td>
<td>15</td>
</tr>
<tr>
<td>Hours: 4</td>
<td>Hours: 6</td>
<td>Hours: 6</td>
<td>Hours: 2</td>
<td>Hours: 2</td>
</tr>
<tr>
<td>18</td>
<td>19</td>
<td>20</td>
<td>21</td>
<td>22</td>
</tr>
<tr>
<td>Hours: 4</td>
<td>Hours: 4</td>
<td>Hours: 4</td>
<td>Hours: 2</td>
<td>Hours: 2</td>
</tr>
<tr>
<td>25</td>
<td>26</td>
<td>27</td>
<td>28</td>
<td>29</td>
</tr>
<tr>
<td>Hours: 4</td>
<td>Hours: 0</td>
<td>Hours: 0</td>
<td>Hours: 2</td>
<td>Hours: 2</td>
</tr>
</tbody>
</table>

Total Hours: 68
Hourly Wage: $17.50
Total CACFP Wages: $1190.00
Duties: menu planning, meal prep

Cora Snead
Name

Food Service/Nutrition Coordinator
Title

Cora Snead
Signature

April 3, 2019
Date

Jamila Jackson
Authorized Representative Signature

March 29, 2019
Date

Instructions

CACFP Time and Attendance Log

<table>
<thead>
<tr>
<th>Monday</th>
<th>Tuesday</th>
<th>Wednesday</th>
<th>Thursday</th>
<th>Friday</th>
</tr>
</thead>
<tbody>
<tr>
<td>4</td>
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<td>6</td>
<td>7</td>
<td>8</td>
</tr>
<tr>
<td>Hours: 4</td>
<td>Hours: 0</td>
<td>Hours: 0</td>
<td>Hours: 2</td>
<td>Hours: 2</td>
</tr>
<tr>
<td>11</td>
<td>12</td>
<td>13</td>
<td>14</td>
<td>15</td>
</tr>
<tr>
<td>Hours: 0</td>
<td>Hours: 0</td>
<td>Hours: 0</td>
<td>Hours: 2</td>
<td>Hours: 2</td>
</tr>
<tr>
<td>18</td>
<td>19</td>
<td>20</td>
<td>21</td>
<td>22</td>
</tr>
<tr>
<td>Hours: 0</td>
<td>Hours: 0</td>
<td>Hours: 0</td>
<td>Hours: 4</td>
<td>Hours: 2</td>
</tr>
<tr>
<td>25</td>
<td>26</td>
<td>27</td>
<td>28</td>
<td>29</td>
</tr>
<tr>
<td>Hours: 0</td>
<td>Hours: 0</td>
<td>Hours: 0</td>
<td>Hours: 2</td>
<td>Hours: 2</td>
</tr>
</tbody>
</table>

Total Hours: 18
Hourly Wage: $23.00
Total CACFP Wages: $414.00
Duties: POS meal count/daily attendance reconciliation

Michael Tremble
Name

Teacher
Title

Michael Tremble
Signature

March 29, 2019
Date

Jamila Jackson
Authorized Representative Signature

April 3, 2019
Date

Instructions
Financial Tracking: Reimbursement

![Check Image]

- **Payee:** Happy & Healthy Neighborhood Care
- **Amount:** $5,475.00
- **Date:** April 30, 2019
- **FOR:** CACFP Reimbursement
- **Signatory:** Mayor Bowser
## Financial Tracking Summary

### CACFP Reimbursement and Expense Tracking

<table>
<thead>
<tr>
<th>Claim Month</th>
<th>Fiscal Year</th>
<th>Reimbursement</th>
<th>CACFP Expenses</th>
<th>Comparison</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Date of Receipt 4/30/2019</td>
<td>Food $4,229.22</td>
<td>Difference (March 2019) $ (502.86)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Amount $5,475.00</td>
<td>Non-Food Supplies $130.14</td>
<td>Difference (Fiscal Year to Date) $ (2,246.37)</td>
</tr>
</tbody>
</table>

March 2019

- Administrative Supplies/Services $14.50
- Administrative Labor $414.00
- Food Service Labor $1,190.00
- Other $

**TOTAL** $5,977.86
Financial Tracking: Excess Reimbursement

• **Best Practice:**
  - No more than 10% reimbursement surplus in a claim month.
  - Reinvest the surplus in your food program within 3 months.
    - Nutrition Initiatives: HTA Wellness Guidelines
    - Increase Quality: more fresh, local, or seasonal produce
    - Program Upgrades: new serving equipment
    - Nutrition Education: curriculum, garden, kitchen classroom, etc.
      - Document a long-term savings goal (large kitchen equipment, substantial program upgrades, etc.)
Administrative Capability
Performance Standard 2: Administrative Capability

- Administrative Capability
  - Adequate and qualified staff
  - Written policies and procedures that assign Program responsibilities and duties, and ensure compliance with civil rights requirements
  - Staff sufficient to meet ratio of monitors to facilities
    - Equivalent of one (1) full-time staff person for each 50 to 150 day care homes (Sponsors of family day care homes)
    - Equivalent of one (1) full-time staff person for each 25 to 150 centers (Sponsors of centers)

7 CFR §226.6(b)(2)(vii)(B)
“Mary’s Kids” has a volunteer whose main responsibility is center administrative duties.

Civil Rights
“Milly Rockers” hired a new assistant director who is responsible for determining income eligibility of participants, as well as purchasing food and non-food items for the program.

Enrollment/Income Eligibility Statements
Income Eligibility Classifications
Meal Pattern Requirements
Itemized Receipts
Time and Attendance
Civil Rights
“Jordan’s Playground” hired a new teacher during the holiday break with Child and Adult Care Food Program experience.

Meal Pattern Requirements
Daily Attendance Record
Meal Count Procedures
Civil Rights
Scenario #1

“Mary’s Kids” has a parent volunteer who chaperones field trips.

Civil Rights

*Sponsors of centers and family day care homes*
“Roll Bounce” sponsoring organization was informed Mike (provider) will be on extended medical leave for 3 weeks. Mike has hired a long-term substitute.

Conduct training on CACFP duties and responsibilities
Civil Rights

*Sponsors of centers and family day care homes
The sponsoring organization, “Roll Bounce”, was notified that Casey (provider) has hired a new aide. The aide has previous experience with CACFP from her last job.

Yes, it is the responsibility of the Sponsoring organization to provide the required training for all new employees, regardless if they have previous CACFP experience and training.

*Sponsors of centers and family day care homes*
## Identifying Key Staff

Front line or staff positions who are responsible for one or more areas of the CACFP.

<table>
<thead>
<tr>
<th>Owners/Presidents/Board of Directors</th>
</tr>
</thead>
<tbody>
<tr>
<td>Executive Directors</td>
</tr>
<tr>
<td>Center Directors</td>
</tr>
<tr>
<td>Support and Administrative Staff</td>
</tr>
<tr>
<td>Teachers/Aides/Volunteers</td>
</tr>
<tr>
<td>Food Service Staff</td>
</tr>
</tbody>
</table>
### Identifying Key Staff

Staff positions at either the sponsor and/or site level who are responsible for one or more areas of the CACFP.

<table>
<thead>
<tr>
<th>Sponsor Level:</th>
<th>Site Level:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Executive Director/Owner</td>
<td>Center Director/Home Providers</td>
</tr>
<tr>
<td>Financial Manager</td>
<td>Owner</td>
</tr>
<tr>
<td>Support Staff</td>
<td>Teachers/Aides/Volunteers</td>
</tr>
<tr>
<td>Monitors</td>
<td></td>
</tr>
</tbody>
</table>
Train Key Staff

Responsibility for:

- Administration and/or operations of the CACFP
  - Maintenance of Program records
- Compliance with other CACFP requirements
  - Monitoring*

*Sponsors of centers and family day care home
Frequency & Timing of Training

Current Staff
Annually

New Staff
Upon Employment
Prior to being assigned CACFP duties

Timing
Annually/Monthly
Required Trainings

- Meal Pattern Requirements
- Menus
- Meal Count Procedures
- Daily Attendance Records
- Itemized Receipts
- Claims Completion Procedures
- Training Requirements
- Monitoring Requirements*
- Enrollment/Income Eligibility Statements
- Income Eligibility Classification
- Time & Attendance Logs
- Record Keeping Procedures
- Civil Rights
Training Documentation Form

CACFP Institution Name: ________________________________

Date of Training Session: ______________________________

Time of Training Session: ______________________________

Location of Training Session: ___________________________

Name and Job Title/Position of Trainer: __________________

Topics Discussed: (Check all topics discussed during the training session)

- Meal Pattern Requirements
- Menus
- Meal Count Procedures
- Enrollment/Income Eligibility Statements
- Income Eligibility Classifications
- Record Keeping Procedures
- Civil Rights
- Other ____________________________

Attendee Sign-In:

<table>
<thead>
<tr>
<th>Name</th>
<th>Position Title</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
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<tr>
<td></td>
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<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

- Training date(s) and location(s)
- CACFP topics presented at each session
  - Agenda and training materials/resources
  - Names of staff members who attended
Training Resources

Resources for Current CACFP Participants

- Institution Responsibility Overview
- Handbooks
- Program Management Forms
- Training Resources
- Special Supplemental Nutrition Program for Women, Infants and Children (WIC)
- State Agency Memos
- Institution Appeal Rights and Procedures
- Viability, Capability, And Accountability
- Non-Discrimination Statement and Civil Rights Complaints
- Claim Submission and Reimbursement

CACFP Halftime: Thirty on Thursdays Training Webinars
Whose Job is It Anyway?

1. Who is the Authorized Representative at your institution?
2. Who plans the menu and ensures it meets the meal pattern requirements?
3. Who submits the monthly claim for reimbursement?
4. Who determines the reimbursement category of each Income Eligibility Statements (IES), based on the information reported by the parent/guardian?
5. Who is responsible for attending Orchard and/or annual training?
6. Who vets your application for completion and accuracy prior to submission?
Performance Standard 3: Program Accountability

• Program Accountability
  – Governing Board of Directors
  – Fiscal Accountability
  – Recordkeeping
  – Adequate and regular training
  – Ensuring sponsored facility compliance
  – Accurately classify day care homes as tier I or tier II
  – Retaining appropriate administrative funds
  – Meal service and other operational requirements

7 CFR §226.6(b)(2)(vii)(C)
Internal Controls

- A system of checks and balances that provide assurance that policies and procedures work as designed.
- **Critical** for effective business management.
- Proactive and strategic approach to managing the CACFP.
- Key elements are Control Activities.
Internal Controls

**Policies**

*“What”*

- Regulations, rules, and laws for administering the CACFP

**Procedures**

*“How”*

- Step-by-step process to follow the rules

**Verification**

*“Check”*

- Activities performed to verify that established procedures are followed
What are the Benefits?

• SOPs standardize operations.
  – Reduces miscommunication; increases uniformity.
  – Simplifies monitoring and edit checks; ensures compliance.
  – Achieves efficiency and high-quality output.
• SOPs allow leadership and management to turn their attention to program improvement initiatives.
  – Less time spent on micromanaging, double checking work, and running down work assignments.
• Ensures consistency and continuity.
  – SOPs ensure that information is shared across and between staff and units.
• They are living documents that can be modified, as needed.
1) Each pair receives a **Policy**. Each pair will develop **Procedures** and **Verification** steps for the procedures developed.

2) Develop **Procedures** that include step-by-step instructions to support the policy.

3) Develop **Verification** steps that act as an edit check for the procedures.

4) Finish the **Procedures** and **Verification** steps before the sound of the buzzer!
Best Practices!

• Consider your audience.
• Consider your knowledge.
• Collaborate! Interview the personnel involved in the process on how they execute tasks.
• Have the SOP reviewed by those who actually do the procedure.
• Conduct training.
  – REMINDER! Be sure to document training.
• Make on going adjustments.
FIND US

ADDRESS:
OSSE
1050 First Street NE
WDC 20002

POC:
Crishna Hill, CACFP Specialist
Crishna.hill@dc.gov
(202) 727-4742

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