

Internal Audit Report #2019-003  
Head Start Food Program: Operational Review  
Release Date: June 13, 2019

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DIRECTOR OF INTERNAL AUDIT | JEFFERSON PARISH

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## OVERVIEW

### BACKGROUND

The Jefferson Community Action Program (JeffCAP) operates a Head Start Program (Education Program) which promotes the school readiness of children from birth to age five from low-income families by enhancing their cognitive, social, and emotional development. The Education Program provides a full day, center-based option throughout Jefferson Parish. A requirement of the Education Program is to participate in the Child and Adult Care Food Program (Food Program). Food Program participation is dependent upon the enrollment numbers in the Head Start Education Program. Without a Food Program in place, the Education Program would not receive funding from the Department of Health and Human Services.

Through the Food Program, JeffCAP provides healthy meals to children, ages six weeks to five years. JeffCAP receives reimbursement for serving meals that meet Federal nutritional guidelines. The Food Program has specific requirements (meal patterns) for each meal served which varies according to age and types of meals served. Food Program participants receive two free meals (breakfast and lunch) and a free afternoon snack at eight locations throughout the parish.

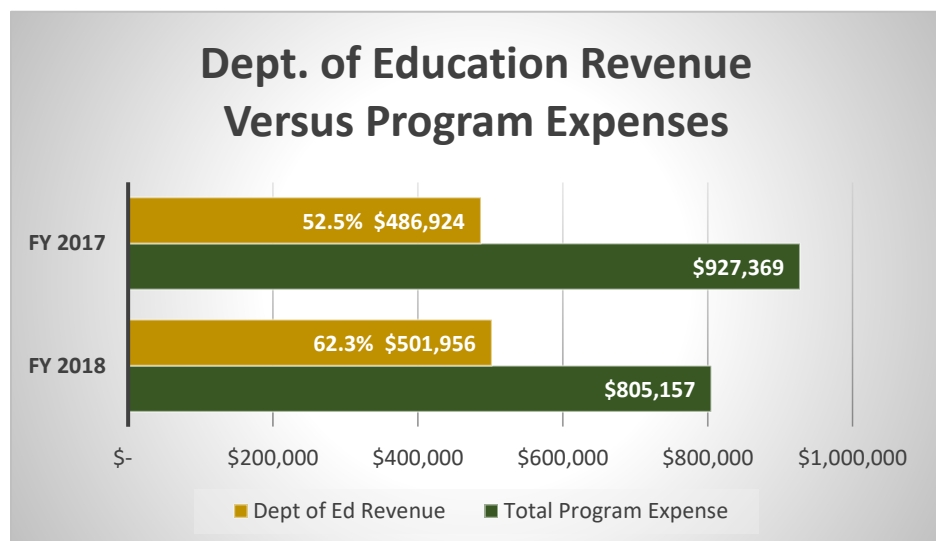
Location	Address
Avondale *	178 Millie Drive, Avondale
Beechgrove	721 Tricia Court, Westwego
Causeway	33420 Causeway Blvd, Ste B, Metairie
Clay Street *	606 Clay Street, Kenner
Jutland	1821 Jutland Drive, Harvey
Kenner	200 Decatur Street, Kenner
Lapalco	2001 Lincolnshire Drive, Marrero
Terrytown-Gretna	2315 Park Place, Gretna

\* Snacks only at these locations

While funding for the Food Program originates through the United States Department of Agriculture (USDA), it is passed through the Louisiana Department of Education then awarded to JeffCAP. Program Revenue from the Department of Education was \$486,924 and \$501,956, respectively, for Fiscal Years Ended September 30, 2017, and 2018.

Total Food Program Expenses in Fiscal Years 2017 and 2018 were \$927,369 and \$805,157, respectively.

Food Program Revenue was 52.5% of Expenses in the Fiscal Year 2017 and 62.3% in Fiscal Year 2018 meaning that Program Revenues did not cover Program Expenses.



The shortfall of Department of Education Revenue (Program Revenue) over the Total Food Program Expenses is funded by the Head Start Education Program. However, one should note that the Head Start Education Program incurs a deficit each year that is supported by the Parish's General Fund.

The total transfers from the General Fund to the Head Start Education Program, and from the Head Start Education Program to the Food Program are shown below, along with the effective transfer from the General Fund to the Food Program. That is to say; the Head Start Education Program may not need as much support from the General Fund if the transfers to the Food Program were minimized.

Flow of Funds: 10010-0850 --> 21020 --> 21070		FY 2018 and FY 2017		
		A	B	C
10010-0850-7911.21020: General Fund: Non-Departmental		(1,758,653)		(1,758,653)
21020: US Health Human Svc (Head Start)		1,758,653	(704,209)	1,054,444
21070: US Dept of Agriculture (Food Program)			704,209	704,209
<b>A</b>	Transfer from General Fund to Head Start			
<b>B</b>	Transfer from Head Start to Food Program			
<b>C</b>	Effective transfer from General Fund to Head Start and Food Program			

The amount that the Parish's General Fund effectively provided to the Head Start Food Program was \$420,872 and \$283,337, respectively, for Fiscal Years 2017 and 2018. While in reality the effective transfer would not be exact since there are many variables in what the Education funding source covers, it is vital for the Parish to evaluate the financial self-sufficiency of the Food Program in an attempt to minimize reliance on revenue sources other than the Department of Education, i.e., Head Start Education Program and effectively on the Parish's General Fund.

## OBJECTIVES

The objectives of this review were to evaluate the Food Program cost structure and enrollment data for operational effectiveness and identify areas to increase the financial self-sufficiency of the Food Program. Based upon auditor judgment, these objectives were altered from the original Internal Audit Work Plan that anticipated a compliance audit of the Food Program.

While the Head Start Education Program is referenced in this report because of the interconnectedness to the Food Program, the Education Program is not the focus of this review.

## SCOPE

Department of Education funding applications and approvals were reviewed for Fiscal Years 2017 and 2018. The two fiscal years are tracked in the Parish's AS/400 Financial Management System via project numbers 10789-015 and 10789-016. Program revenue and expense data were obtained from the AS/400 for each. Additionally, claim reimbursement forms were reviewed for each month during the two fiscal years covered in this review. Applicable program regulations and funder provided materials were also evaluated. Site visits were conducted for both an East Bank and West Bank location.

The review covers only the areas as indicated in the Objectives stated above.



## GOAL #1

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### OPERATIONAL GOAL

Increase Head Start Food Program Revenue from the funding source: Department of Education

### CURRENT POSITION

The approved Budget Application to the Department of Education for funding of the Food Program included a Revenue amount that was higher than the Revenue received. (See Attachments A and B.)

Fiscal Year	Revenue - Budget	Revenue – Actual	Difference
2017	\$762,260	\$486,924	\$275,336
2018	\$798,672	\$501,956	\$296,716

### OBSERVATIONS

#### BUDGETED REVENUE

The budgeted revenue is determined by the summation of each site's optimal capacity multiplied by the number of days in operation and then by the rates for each meal type. The result is the maximum amount of reimbursement (revenue) that the Food Program can receive.

**Budgeted Revenue = Optimal Capacity x Number of Days in Operation x Meal Rates**

The “optimal” capacity is set at the number served that is believed to result in the best quality of service or “optimal” teacher to student ratio and assumes 100% attendance and that the facilities were open 100% of available days.

As of the period under review, such optimal capacity was set at two teachers for every fifteen children, whose ratio is expressed as “2:15”. This ratio, known as the Teacher to Student Ratio, was reduced from 2:20 in the previous grant period; however, according to Head Start regulations, it is acceptable to set the Teacher to Student Ratio at 2:20. The applicable regulations are stated in 45 CFR § 1302.21(b) and are outlined below.

2 TEACHERS CAN ACCOMODATE	
4 and 5 year olds	No more than 20 children enrolled in any class.
3 year olds	No more than 17 children enrolled in any class.
Under 3 years old	No more than 8 or 9 children enrolled in any class.

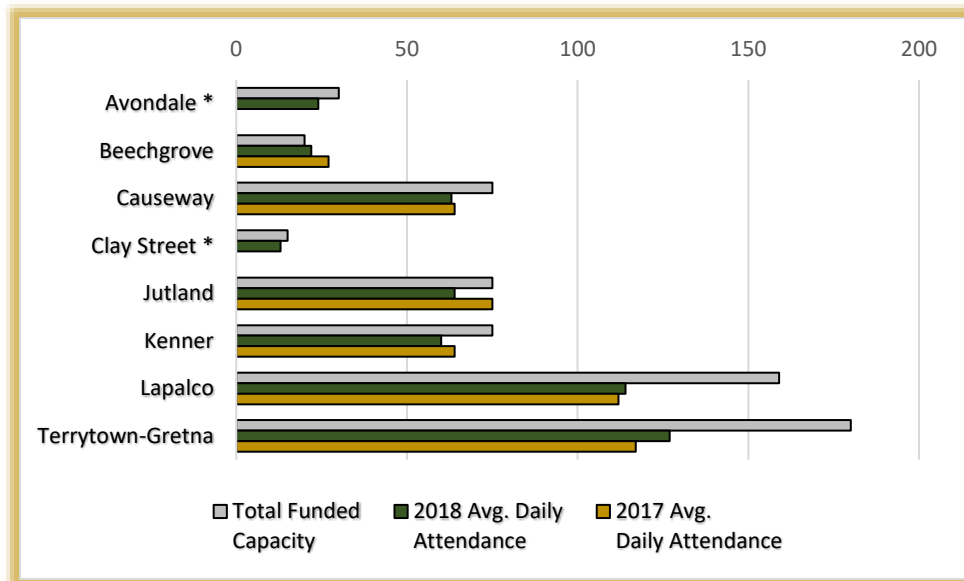
#### ACTUAL REVENUE

The actual revenue, simplistically, is determined by billing the Department of Education for the total number of children who are served breakfast, lunch and a snack at each of the eight locations. The number of (eligible) children served is applied against a predetermined reimbursement amount per meal.

See Attachment C for the Per Meal Reimbursement Rates applicable to the period under review.

### OPTIMAL CAPACITY

During Fiscal Year Ending 2018, total Optimal or Funded Capacity for all locations was 629 while Average Daily Attendance was 487. Overall, the program was operating at 77% of Funded Capacity, meaning that the program could accommodate 142 (629 minus 487) more children at its current level of service. During Fiscal Year Ending 2017, the Food Program was operating at 79% of Funded Capacity with Average Daily Attendance of 459 and a Funded Capacity of 584.



A Daily Attendance Rate can be expressed as a percentage of Optimal or Funded Capacity. According to Head Start Performance Standards 45 CFR § 1302.16(b), if a program's monthly Average Daily Attendance rate falls below 85%, the program must analyze the causes of absenteeism and identify any systematic issues that contribute to the program's absentee rate.

Not only will increased attendance enhance the services that the Food Program provides but it will also help to increase the financial strength of the program. More details regarding the Optimal Capacity and Average Daily Attendance can be found in Attachment D.

### REVENUE-GENERATING SCENARIOS

There are at least three revenue-generating scenarios that take into account Teacher to Student Ratios and Attendance Rates.

Scenario A: The Food Program operated with the Teacher to Student Ratio of 2:15, with an Attendance Rate of 77% in the Fiscal Year 2018. Actual Program Revenue was \$501,956.

Scenario B: Head Start Performance Standards sets an 85% Attendance Rate as the accepted benchmark. Take steps to increase the Attendance Rate to 85%, and continue to operate with the Teacher to Student Ratio of 2:15. The Revenue would increase to \$551,430 based on the Fiscal Year 2018 actual revenue.

Scenario C: Take steps to increase the Attendance Rate to 85%, but increase the Teacher to Student Ratio to 2:20. The Revenue would increase to \$734,896 based on the Fiscal Year 2018 actual revenue.

The projected revenue numbers are high-level calculations and are for illustration purposes. They are not intended to be exact.

## SUGGESTIONS

JeffCAP should consider increasing the Teacher to Student Ratio from two Teachers to every fifteen Students (2:15) to 2:20, or otherwise to an accepted ratio as per 45 CFR § 1302.21(b). The highest acceptable ratio will aid in increasing revenues, thereby increasing the financial self-sufficiency of the Food Program.

JeffCAP should implement or strengthen its efforts to increase attendance to the threshold of 85%. According to 45 CFR § 1302.16(a) (2), a program must implement strategies to promote attendance. At a minimum, a program must:

- i. Provide information about the benefits of regular attendance;
- ii. Support families to promote the child's regular attendance;
- iii. Conduct a home visit or make other direct contact with a child's parents if a child has multiple unexplained absences (such as two consecutive unexplained absences); and
- iv. Within the first 60 days of program operation, and on an ongoing basis thereafter, use individual child attendance data to identify children with patterns of absence that put them at risk of missing ten percent of program days per year and develop appropriate strategies to improve individual attendance among identified children, such as direct contact with parents or intensive case management, as necessary.

## RESPONSE FROM JEFFERSON COMMUNITY ACTION PROGRAM

The audit revealed opportunities to increase revenue through "optimal capacity." The term "optimal capacity" is relevant to the audit as it relates to the grant approved number of children for the program versus the Average Daily Attendance (ADA). In 2018, the findings note an "optimal capacity" of 629 and an ADA of 487.

As indicated by the ADA for this period, there may be opportunities to increase attendance which will increase revenue for the program. The program staff shall monitor attendance patterns and continuously implement the strategies to strengthen efforts to increase daily attendance.

See Attachment I for the full response from the Jefferson Community Action Program.

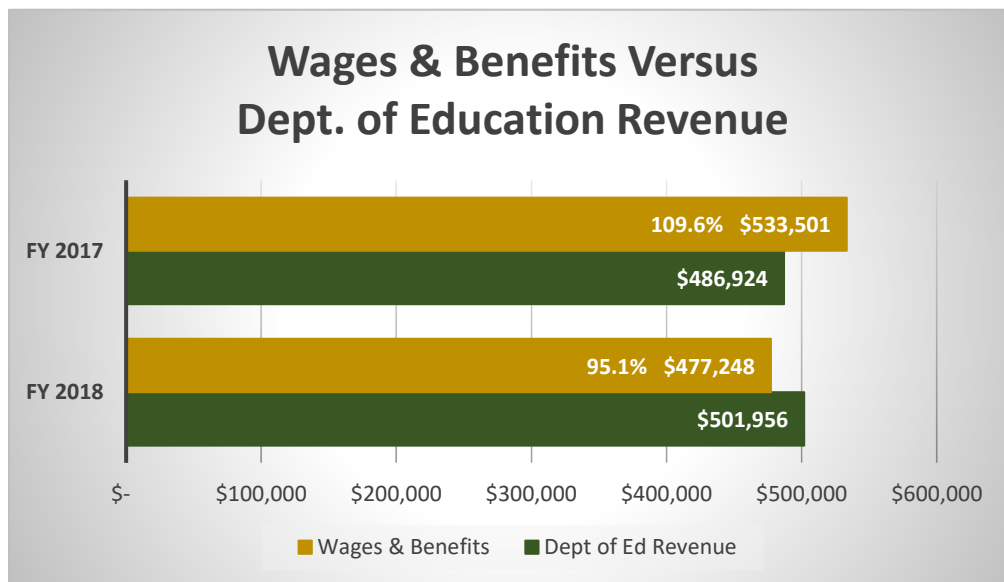
## GOAL #2

### OPERATIONAL GOAL

Review the Head Start Food Program staffing structure to identify opportunities to decrease costs.

### CURRENT POSITION

Food Program Wages and Benefits were 109.6% of the Department of Education Revenue in Fiscal Year 2017. That is to say that the Program Wages and Benefits exceeded the Program Revenue in Fiscal Year 2017. In Fiscal Year 2018, the Wages and Benefits were 95.1% of Program Revenue.



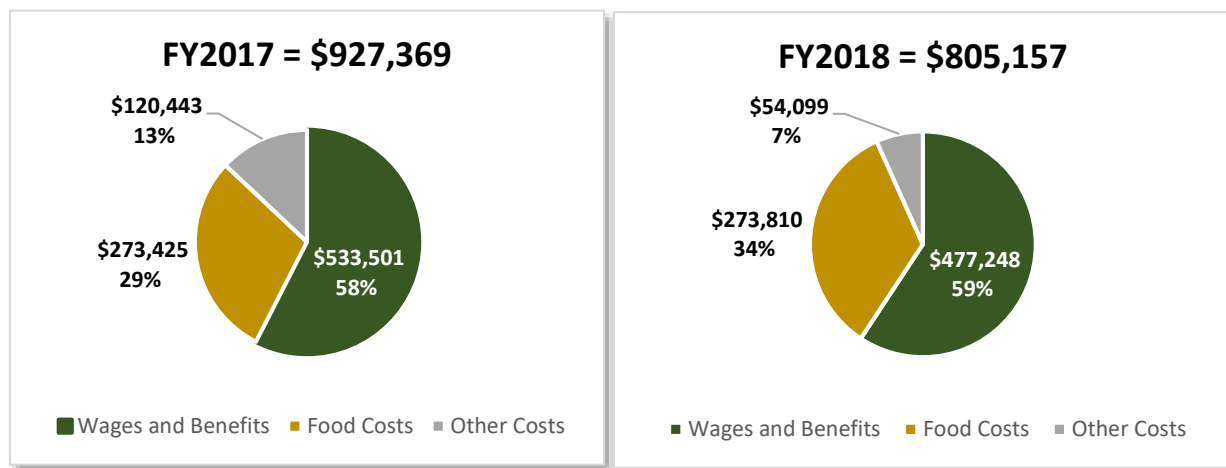
### OBSERVATIONS

#### TOTAL FOOD PROGRAM EXPENSES

Total Food Program Expenses include:

- Wages and Benefits for the Dietitian who formulates the menu and Cooks who prepare the food for the program. Benefits include taxes, health insurances, workers compensation insurance and other payroll related expenses, along with costs for Parish retirees from the program.
- Food Costs attributed to the Food Program are based on menus formulated by the Dietitian. Menus are meant to follow Federal Nutritional Guidelines, thusly meeting the requirements of the Food Program.
- Others Costs include items such as kitchen supplies, training costs, and overhead costs from the Parish (computer support, risk management and insurance, travel costs, and safety).

A breakdown of the Total Food Program Expenses by Fiscal Year under review is as follows:



The majority of the Food Program Expense is attributed to Wages and Benefits and is analyzed in this section. An analysis of Food Costs is provided in the next section, Goal #3, of this report. One should note that the 2017 Other Costs include Insurance Overhead of \$63,657 while the 2018 Insurance Overhead was only \$14,179. This represents a 77.8% decrease year over year. Internal Audit did not explore the reason for the decrease since this was not a focus of the review.

### WAGES AND BENEFITS

There is one Dietitian on staff who develops the menus, supervises the food and supply ordering process and oversees the kitchen staff/cooks for the eight locations. Each location's kitchen staffing pattern is determined by the Average Daily Attendance (meals served) at each location. The staffing pattern as of the writing of this report was as follows:

Location	Average Daily Attendance	Number of Cooks	Wages/Benefits*
All	-	Dietitian	\$64,400
Avondale	24 (Snacks Only)	Prepared by Beechgrove	-
Beechgrove	22 B/L/S + 24 S	1	\$39,200
Causeway	63 B/L/S	2	\$67,200
Clay Street	13 (Snacks Only)	Prepared by Kenner	-
Jutland	64 B/L/S	2	\$67,200
Kenner	60 B/L/S + 13 S	2	\$67,200
Lapalco	114 B/L/S	4	\$123,200
Terrytown-Gretna	127 B/L/S	4	\$123,200

\* For illustration purposes, Wages and Benefits are shown based on approximate annual wage amounts plus a 40% calculated Parish benefit factor. Locations are staffed with one Cook II (experienced cook) with the remaining staff, if any, being Cook I's (less experienced cook). Cook II Wages and Benefits are \$39,200, and the Cook I Wages and Benefits are \$28,000 annually.

According to guidelines formulated by the National Food Service Management Institute (NFSMI), a food service staffing plan can be developed based upon Meal Equivalents which is a calculation that recognizes both the actual number of reimbursable meals and local revenue. The calculated Meal Equivalent is used to establish the number of labor hours needed at each kitchen.

See Attachment G for more information.

The method used to calculate the Meal Equivalent for each kitchen is the sum of the following formula:

- Lunch: All student reimbursable lunches (and adult lunches) are counted as one (1) meal equivalent for each lunch served.
- Breakfast: The calculation used to determine a breakfast meal equivalent specifies that three (3) breakfasts are the equivalent of two (2) lunches (divide the number of breakfasts served by 1.5).
- Snack: The calculation used to determine a snack meal equivalent specifies that four (4) snacks are the equivalent to one (1) lunch (divide the number of snacks served by 4).

The Food Service Staffing Formula specific to Elementary Schools as recommended by the NFSMI is:

<b>Meal Equivalents Range</b>	<b>Allocated Hours Per Day</b>	<b>Number of Full-Time Equivalents</b>
100-200	12.0	1.500
201-269	15.0	1.875
270-319	19.0	2.375
320-375	23.0	2.875
376-426	24.0	3.000
427-477	25.0	3.125
478-528	26.0	3.250
529-579	27.0	3.375
580-620	31.0	3.875
621-720	35.0	4.375
721-820	39.0	4.875
821-920	43.0	5.375
921-1020	47.0	5.875
1021-1120	51.0	6.375
1121+	55.0	6.875

Once the Meal Equivalents is calculated, the Staffing Formula is referenced to determine the appropriate number of full-time equivalents needed for the facility. Note that one full-time equivalent is equal to eight hours of kitchen staff time per day.

A hypothetical meal equivalent example is calculated as follows:

Example - The Average Daily Attendance at XYZ Head Start program was 500 students. Each student was served a breakfast, lunch and snack.

<b>Meal</b>	<b># Served</b>	<b>Divided By Meal Factor</b>	<b>Meal Equivalent</b>
Lunch	500	1	500
Breakfast	500	1.5	333
Snack	500	4	125
<b>Total Meal Equivalent</b>			<b>958</b>

Based upon a Total Meal Equivalent of 958, XYZ Head Start program needs 47.0 Hours per Day for Kitchen Staff, or 5.875 Full-Time Equivalents. This is according to NFSMI.

Based upon the same scenarios as outlined in Goal #1, Full-Time Equivalents (FTE's) as recommended by the NFSMI are shown below.

Scenario A: The Food Program operated with the Teacher to Student ratio of 2:15, with an Attendance Rate of 77% in Fiscal Year 2018. Actual FTE's were 16 or \$551,600; Recommended FTE's are 10.250 or \$390,600. Heeding such recommendation would have resulted in a cost savings of \$161,000 annually.

Scenario B: Head Start Performance Standards sets an 85% Attendance Rate as the accepted benchmark. Take steps to increase the Attendance Rate to 85%, and continue to operate with the Teacher to Student ratio of 2:15. Recommended FTE's are 10.750 or \$404,600.

Scenario C: Take steps to increase the Attendance Rate to 85%, but increase the Teacher to Student ratio to 2:20. Recommended FTE's are 11.875 or \$436,100.

Detailed calculations can be found in Attachment G.

### SUGGESTION

JeffCAP should examine current staffing levels and projected staffing levels, and take into consideration the guidelines as formulated by the National Food Service Management Institute. JeffCAP should then make staffing adjustments as appropriate. Additionally, menu creation should be reviewed to identify any opportunities to include less laborious food preparation that will still adhere to Federal Nutritional Guidelines. This will aid in the reduction of staffing levels to appropriate amounts.

### RESPONSE FROM JEFFERSON COMMUNITY ACTION PROGRAM

Expenditures for staffing takes into account uncommon variables that are not traditionally a factor but are unique to Jefferson Parish Policies such as tenure, merit increases and retirement. These expenses are mandatory and may represent an influence on direct costs and revenue. In an effort to reduce staff related expenses, the current staffing levels will be reviewed for ensure that each is relevant to operations and does not represent duplication in services. Additionally, efforts will be put forth to identify vacancies and fill only as necessary. The recommendations provided by the National Food Service Management Institute shall be utilized as a foundation for reducing costs in this area.

Meal preparation time varies across centers due to enrollment and may influence the number of staff members required dependent upon the complexity of the menu. Evaluation of each menu may be warranted and consideration will be given to varying the menu based upon enrollment and staff available for preparation.

See Attachment I for the full response from the Jefferson Community Action Program.

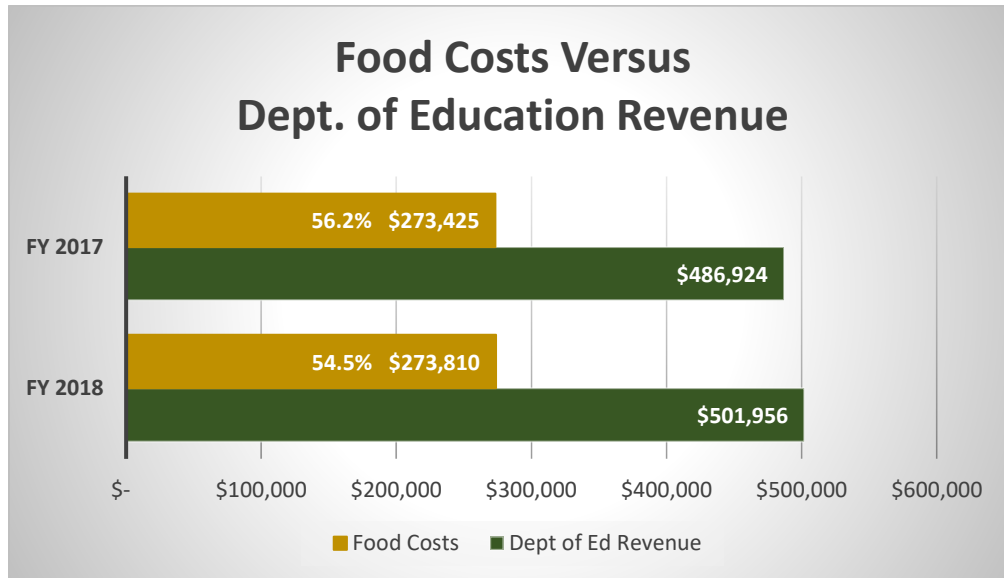
## GOAL #3

### OPERATIONAL GOAL

Review the Head Start Food Program food costs to identify opportunities to decrease such costs.

### CURRENT POSITION

Food Costs attributed to the Head Start Food Program represented 56.2% and 54.5% of Total Department of Education revenue for the Food Program Fiscal Years 2017 and 2018, respectively.



### OBSERVATIONS

The USDA requires that adequate financial resources be used to purchase food. A minimum threshold of at least 50% of the revenue received from USDA is to be spent on food. Food Costs exceeded the 50% requirement by \$29,963 or 12.3% for fiscal year 2017, and \$22,832 or 9.1% in fiscal year 2018. An opportunity exists to reduce Food Costs to more closely equal what is required. This assumes that in doing so, Federal Nutritional Guidelines will still be met.

Description	FY 2017	FY 2018
Dept. of Education Revenue	\$486,924	\$501,956
Required % to Spend of Food	50%	50%
Required Food Cost	\$243,462	\$250,978
Actual Food Cost	\$273,425	\$273,810
\$ Difference (Overage)	\$29,963	\$22,832
% Difference (Overage)	12.3%	9.1%

The parish has contracts with food and supply vendors such as Diamond, Groetsch, Economical, Capitol, Leidenheimer, Sysco, and Kleinpeter. The Dietitian formulates the menus based upon program guidelines and distributes such menus to the Cook II in each location. The Cook II then formulates the order for food based upon the Average Daily Attendance and specific needs and demographics of the student



population. The proposed order is then forwarded to the Dietitian for approval. Food ordering is completed without contemplation to a cost per day/month/quarter goal that would contain total costs to 50% of USDA revenues.

Continuing to build on the three scenarios highlighted in Goals #1 and #2, given a cost goal or threshold from which to operate, food costs could be more effectively controlled to approximate 50% of the revenue received, based upon projected Average Daily Attendance. Such cost containment would result as presented below.

Scenario A: At the current teacher to student ratio of 2:15, the program was operating at 77% capacity for the Fiscal Year 2018. Actual revenue was \$501,956 with Food Costs of \$273,810 or 54.5% of revenue.

Scenario B: Head Start Performance Standards sets an 85% Attendance Rate as the accepted benchmark. At the same teacher to student ratio and increased attendance from 77% to 85%, hypothetically, the revenue would increase to \$551,430. Food Costs could be controlled to closer to 50% of revenue, or \$275,715.

Scenario C: At a teacher to student ratio of 2:20, operating at 85% Attendance, the revenue would increase to \$734,896, based on Fiscal Year Ended 2018 actual results. Food Costs could be controlled to closer to 50% of revenue, or \$367,448.

## SUGGESTION

The Dietitian and those responsible for ordering food should be given a cost threshold or goal to help keep food costs closer in line with the minimum requirement 50% of revenue as set forth by the USDA. Such focus is included in point #10 of Attachment H: 20 Food Cost Tips. These tips should be embraced and implemented as appropriate.

## RESPONSE FROM JEFFERSON COMMUNITY ACTION PROGRAM

Food Costs attributed to the Head Start Food Program represented 56.2% and 54.5% of Total Department of Education revenue for the Food Program Fiscal Years 2017 and 2018, respectively. The findings represent room for improvement in this area and costs can be reduced by addressing the following:

- Examine menus to ensure that the food selections are compliant yet cost effective to the program.
- Ensure that selections and menus do not contain time consuming recipes which has a direct impact on time expended by the staff.

See Attachment I for the full response from the Jefferson Community Action Program.

## SUMMARY

Internal Audit recommends that the Jefferson Parish Community Action Program review and work towards achieving the goals as outlined in this report. Based on the Fiscal Year 2018 actual results, focusing on such goals could have an impact as shown in the table below. Achievement of these goals, in whole or in part, can increase the number of children served while minimizing reliance on revenue sources other than the Department of Education, i.e., Head Start Education Program and effectively on the Parish's General Fund.

SCENARIO * -->	A	B	C
REVENUE	\$ 501,956	\$ 551,430	\$ 734,896
WAGES & BENEFITS	\$ 477,248	\$ 404,600	\$ 436,100
FOOD	\$ 273,810	\$ 275,715	\$ 367,448
OTHER	\$ 54,098	\$ 49,003	\$ 57,879
TOTAL EXPENSE	\$ 805,157	\$ 729,318	\$ 861,427
SUBSIDY NEEDED	\$ (303,201)	\$ (177,888)	\$ (126,531)
\$ IMPROVEMENT	\$ -	\$ 125,313	\$ 176,670
% IMPROVEMENT	-	41%	58%
ASSUMPTIONS			
REVENUE AMOUNT	Actual	Calculated	Calculated
TEACHER: STUDENT RATIO	2:15	2:15	2:20
ATTENDANCE: ACTUAL TO FUNDED	77%	85%	85%
AVERAGE DAILY ATTENDANCE	487	535	713
WAGES & BENEFITS:			
DIETITIAN	1	1	1
COOK II's	6	6	6
COOK I's	9	3.75	4.875
% SPENT ON FOOD	54.5%	50.0%	50.0%
% OTHER EXPENSES	6.7%	6.7%	6.7%
SCENARIOS			
SCENARIO A: Actual results of based on Fiscal Year Ended 2018 (October 1, 2017 - September 30, 2018).			
SCENARIO B: Increase Attendance from 77% to 85% as per Head Start regulations. Revenue increases accordingly. Reduce staffing from 9 to 3.75 Cook I's. Decrease spending on Food from 54.5% to 50.0% of Dept. of Ed. Revenue.			
SCENARIO C: Increase Attendance from 77% to 85% as per Head Start regulations. Increase Teacher-Student Ratio from 2:15 to 2:20. Revenue increases accordingly. Reduce staffing from 9 to 4.875 Cook I's. Decrease spending on Food from 54.5% to 50.0% of Dept. of Ed. Revenue.			
* Scenario calculations are based on FY2018 actual results.			

## REPORT WRAP UP

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Internal Audit obtained responses from the Jefferson Communication Action Program which are noted in the “Response From...” section of each Goal. The full response is included via Attachment I.

The response from the Parish Administration can be found in Attachment #2, immediately following this report.

Internal Audit would like to thank the Jefferson Community Action Program Head Start and Food Program Director and team members for their full cooperation during this review process.

**\*\*\*END\*\*\***

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## ATTACHMENT #1

### AUDITOR INDEPENDENCE STATEMENT

According to Ordinance No. 25549 (April 4, 2018), Sec.2-162.2(d), the Director of Internal Audit “shall engage in audit activities and complete audits in an independent manner, free of any organizational or personal impairment. The Director shall attest in writing that all audit activity was concluded with independence, free from organizational or personal impairment.”

#### **Sec.2-162.2-Independence and Objectivity; Professional Standards.**

(a) The Department function must be independent to retain objectivity, and the Department's independence allows the Director to make assessments impartially and without bias while avoiding conflicts of interest. In furtherance of the operation of an independent and objective Department, the Department shall use the following standards in the completion of all audits and in the conduct of all activity:

- (1) The Standards and Code of Ethics produced by the Institute of Internal Auditors and published in the Professional Practices Framework;
- (2) The Standards and Principles produced by the Government Accountability Office and published in the Government Auditing Standards; and
- (3) the professional and ethical standards issued by the American Institute of Certified Public Accountants.

(d) The Director shall engage in audit activities and complete audits in an independent manner, free of any organizational or personal impairment. The Director shall attest in writing that all audit activity was concluded with independence, free from organizational or personal impairment. Any impairment to independence, organizational or personal, shall be reported in writing to the Council and copied to the Parish President and the Inspector General within seven (7) days of discovering the impairment, organizational or personal.

The following is the required attestation meant to comply with both professional standards and Jefferson Parish Ordinance No. 25549.

#### **ATTESTATION:**

Internal Audit Report #2019-003 was conducted with independence and free from organizational or personal impairment.

TARA HAZELBAKER, CPA  
DIRECTOR OF INTERNAL AUDIT

## ATTACHMENT #2

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### RESPONSE\* FROM PARISH ADMINISTRATION

The Administration met with the Tara Hazelbaker, Director of Internal Audit and Mr. Darryl Ward, Chief Administrative Assistant, for Community Programs and Dr. Vanessa Zimmerman, Interim Director, Jefferson Community Action Programs on May 14, 2019 to review the Internal Audit Report on the Head Start Food Program. The Administration's response to the audit's recommendations are as follows:

**1) Increase Food Program Revenue from the Department Education**

The Head Start Food Program is funded through a combination of Department of Education and Jefferson Parish General Fund. The goal for 2020 is to establish a better balance between these funding sources. Currently, the Program is operating at 77% of funded capacity, meaning that more children could be accommodated at the current level of service. The present Teacher to Student Ratio is 2:15.

**Action Measure:** Jefferson Parish will work to raise the level of student attendance from 77% to 85% participation through active outreach to a child's parents and raising local community awareness about the program and its benefits. By monitoring average daily attendance and pro-active outreach, it may be possible to increase class size to 20 children while maintaining a staff of 2 teachers (in accordance with Head Start Program Performance Standards). This would allow federal program revenues to increase, thereby lessening the burden on the Parish General Fund.

**2) Review Head Start Food Program Staffing Structure**

Jefferson Parish will review current and projected staffing levels for each of our 8 facilities to identify opportunities for improved efficiencies in the preparation of meals and avoidance of duplication of staffing functions. Emphasis will be placed on having the proper number of employees for the number of daily students. Emphasis will be placed on identification of vacancies which will be filled only as necessary.

**3) Review Head Start Food Program Preparation**

The recommendations provided by the National Food Service Management Institute will be used as a guide for providing proper nutrition, assessing alternative food choices, and reducing labor costs associated with preparation of daily meals. Menus will be reviewed by the Dietitian for food selection, nutrition, and compliance with the food costs set forth by the USDA. Menus will be developed that are fully compliant with USDA nutrition goals, yet less time consuming recipes which will help alleviate the amount of staff time involved in food preparation.

**4) Follow-Up Review and Discussion**

It was agreed that we would have a follow-up discussion during late summer (prior to the start of the program year) to refine the above goals and discuss appropriate next steps to achieve them, including monitoring our implementation performance throughout the course of the year.

*\* Response received via email on June 12, 2019,  
from Walter Brooks, Jefferson Parish Chief Operating Officer.*





**Note:** You are currently **authorized to view, but not edit**, this application.

### PROGRAM BUDGET APPLICATION

Jefferson Community Action Program, Inc. <u>Revision: 0</u>   <u>Year: 2017</u> Status: Approved																																										
<table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <tr> <td style="width: 25%;">Revision Number</td> <td style="width: 25%;">Status</td> <td style="width: 25%;">Effective Date</td> <td style="width: 25%;"></td> </tr> <tr> <td>0</td> <td>Approved</td> <td>10/1/2016</td> <td><a href="#">View</a></td> </tr> <tr> <td colspan="4"> <a href="#">Click Here to Create a Revision</a> </td> </tr> </table>								Revision Number	Status	Effective Date		0	Approved	10/1/2016	<a href="#">View</a>	<a href="#">Click Here to Create a Revision</a>																										
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<a href="#">Page 1</a> <a href="#">Page 2</a> <a href="#">Page 3</a> <a href="#">Review Page</a> <a href="#">Year Selection</a> <a href="#">Print This Page</a> <a href="#">HELP</a>																																										
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Name	Title	Source	Hrs/Day	Sal/Hour	Days/Year	Benefits	Annual																																			
Ms. Helen Woo	Dietician	Other	8	20.51	219		\$35,933.52																																			
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Institution Comments:		09/13/2016 16:39:52 Lisa Harrington The discrepancy in hours worked per day and number of days worked per year is due to the increased responsibilities of the administrative position.  09/13/2016 16:42:36 Lisa Harrington The discrepancy in hours worked per day and number of days worked per year is due to the increased responsibilities of the administrative position.																																								
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Reduced	0	219, 219, 219, 219, 219, 219	B,L,Sn	\$0.00																																						
Above	0	219, 219, 219, 219, 219, 219	B,L,Sn	\$0.00																																						
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	Office Supplies	\$0.00	\$0.00												
	Office Maintenance	\$0.00	\$0.00												
	Administrative Labor Costs	\$0.00	\$0.00												
	<b>Budget Total</b>	<b>\$791,676.24</b>	<b>\$791,676.24</b>												
	<b>Effective Date</b>	<b>10/1/2016</b>													
Institution Comments:	09/13/2016 17:12:09 Lisa Harrington Annually, Head Start funds are budgeted to cover the difference between the actual cost of CACFP and what is actually pre-approved to be reimbursed by the State. Budgeted administrative costs are forecasted to total \$79,769 which is well below the 15% administrative cap.														
PAGE 3: Annual Program Budget Income Details															
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	Yes														
Institution Comments:															



**Jefferson Parish Community Action Programs - Head Start**  
**Child and Adult Food Care Program (CACFP)**  
**Fiscal Period October 1, 2016 - September 30, 2017**

**Revenue Accounts:**

<b>Fund-Dept-Sub Dept</b>	<b>Account</b>	<b>Project-Sub Proj</b>	<b>Budget Item</b>	<b>Approved Total:</b>
21070 0000	5220.08	10789 015	LA ED - Setup 2016-17 CACFP	\$ 791,676.24
21070 0000	5911.21020	10789 015	Head Start/Early Head Start Transfers	\$ 232,649.76
				<b>\$ 1,024,326.00</b>

**Expense Accounts:**

<b>Fund-Dept-Sub Dept</b>	<b>Account</b>	<b>Project-Sub Proj</b>	<b>Budget Item</b>	<b>Projected Budget</b>
21070 1060 202	7011	10789 015	Admin Salaries	\$ 41,805.00
21070 1060 202	7011.3	10789 015	Admin Comp Time	\$ 300.00
21070 1060 202	7013	10789 015	Field Salaries	\$ 388,161.00
21070 1060 202	7013.3	10789 015	Field Comp Time	\$ 2,000.00
21070 1060 202	7110.1	10789 015	Medicare	\$ 6,286.00
21070 1060 202	7110.2	10789 015	FICA (SS)	\$ 1,207.00
21070 1060 202	7121.1	10789 015	JPRS	\$ 6,917.00
21070 1060 202	7122.1	10789 015	Par. Employee's Retirement	\$ 66,224.00
21070 1060 202	7131.1	10789 015	Health - Current	\$ 75,041.00
21070 1060 202	7132.1	10789 015	Life - Current	\$ 506.00
21070 1060 202	7133	10789 015	Pension Factor	\$ 1,037.00
21070 1060 202	7140	10789 015	Unemployment Insurance	\$ 1,730.00
21070 1060 202	7150	10789 015	Workman's Comp	\$ 11,196.00
21070 1060 202	7161	10789 015	Tenure	\$ 3,525.00
21070 1060 202	7235.5	10789 015	Kitchen Supplies	\$ 30,000.00
21070 1060 202	7235.7	10789 015	Food	\$ 345,000.00
21070 1060 202	7332.1	10789 015	Computer Services	\$ 22,311.00
21070 1060 202	7336	10789 015	Risk Management	\$ 990.00
21070 1060 202	7338	10789 015	Safety	\$ 274.00
21070 1060 202	7531	10789 015	Insurance	\$ 15,816.00
21070 1060 202	7562.1	10789 015	Auto Expenses	\$ 1,000.00
21070 1060 202	7562.3	10789 015	Training & Travel	\$ 3,000.00
<b>Budget Total:</b>				<b>\$ 1,024,326.00</b>

## PROGRAM BUDGET APPLICATION

Jefferson Community Action Program, Inc. Revision: 0 | Year: 2018  
Status: Unsubmitted

Revision Number	Status	Effective Date	
0	Unsubmitted		Edit

Page 1 Page 2 Page 3 Review Page  
Year Selection Print This Page HELP

## PAGE 1: Administration Staffing Pattern

1. Existing Staff Member Details							
Name	Title	Source	Hrs/Day	Sal/Hour	Days/Year	Benefits	Annual
Ms. Helen Woo	Dietician	Child Care Funds	8	21.53	196		\$33,759.04
Total Annual Salary:							\$33,759.04
Institution Comments:	<p>09/22/2017 04:58:21 Lisa Harrington The discrepancy in hours worked per day and number of days worked per year is due to the increased responsibilities of the administrative position.</p> <p>09/22/2017 05:08:26 Lisa Harrington Annually, Head Start funds are budgeted to cover the difference between the actual cost of CACFP and what is actually pre-approved to be reimbursed by the State. The dietician position is scheduled 260 total hours each year.</p>						

## PAGE 2: Annual Program Budget

2. Budget Amount Requested				
Participation	Participants	Operating Days	Meal Types	Reimbursement
Free	629	222, 222, 222, 222, 222, 222, 222, 222	B,L,Sn	\$798,671.64
Reduced	0	222, 222, 222, 222, 222, 222, 222, 222	B,L,Sn	\$0.00
Above	0	222, 222, 222, 222, 222, 222, 222, 222	B,L,Sn	\$0.00
At Risk Snack	0			\$0.00
Cash-in-lieu	629	222, 222, 222, 222, 222, 222, 222, 222	L	\$30,143.16
TOTAL ESTIMATED REIMBURSEMENT				\$828,814.80

Budget Item	Projected Amount	Pre-Approved Amount
Food Purchases	\$414,407.40	\$414,407.40
SDE\DNA Sponsored CACFP Training	\$0.00	\$0.00
Food Service Labor Costs	\$376,195.46	\$376,195.46
Non-Food Supplies	\$4,452.90	\$4,452.90
Pest Control	\$0.00	\$0.00
Garbage	\$0.00	\$0.00
Mileage Allowance	\$0.00	\$0.00

Utilities	\$0.00	\$0.00
Telephone	\$0.00	\$0.00
Postage	\$0.00	\$0.00
Office Supplies	\$0.00	\$0.00
Office Maintenance	\$0.00	\$0.00
Administrative Labor Costs	\$33,759.04	\$33,759.04
<b>Budget Total</b>	<b>\$828,814.80</b>	<b>\$828,814.80</b>
Effective Date		

Institution Comments:	
-----------------------	--

PAGE 3: Annual Program Budget Income Details													
3.	<table border="1"> <tr> <td>a.</td><td>Sources of income available to meet costs <b>NOT</b> covered by CACFP and to ensure payment of fiscal obligations should they occur.</td></tr> <tr> <td></td><td>Head Start Program, Other</td></tr> <tr> <td></td><td>Other Income Sources</td></tr> <tr> <td></td><td>Annually, Head Start funds and Jefferson Parish funds are budgeted to cover the difference between the actual cost of CACFP and what is actually pre-approved to be reimbursed by the State.</td></tr> <tr> <td>b.</td><td>Is this revenue expected to continue throughout this year?</td></tr> <tr> <td></td><td>Yes</td></tr> </table>	a.	Sources of income available to meet costs <b>NOT</b> covered by CACFP and to ensure payment of fiscal obligations should they occur.		Head Start Program, Other		Other Income Sources		Annually, Head Start funds and Jefferson Parish funds are budgeted to cover the difference between the actual cost of CACFP and what is actually pre-approved to be reimbursed by the State.	b.	Is this revenue expected to continue throughout this year?		Yes
a.	Sources of income available to meet costs <b>NOT</b> covered by CACFP and to ensure payment of fiscal obligations should they occur.												
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	Other Income Sources												
	Annually, Head Start funds and Jefferson Parish funds are budgeted to cover the difference between the actual cost of CACFP and what is actually pre-approved to be reimbursed by the State.												
b.	Is this revenue expected to continue throughout this year?												
	Yes												
Institution Comments:	09/22/2017 05:17:28 Lisa Harrington CACFP budgeted administrative costs are forecasted to be \$33,759.04 which is well below the 15% administrative cap.												

**Jefferson Parish Community Action Programs - Head Start**  
**Child and Adult Food Care Program (CACFP)**  
**Fiscal Period October 1, 2017 - September 30, 2018**

**Revenue Accounts:**

<b>Fund-Dept-Sub Dept</b>	<b>Account</b>	<b>Project-Sub Proj</b>	<b>Budget Item</b>	<b>Approved Total:</b>
21070 0000	5220.08	10789 016	*LA ED - Setup 2017-18 CACFP	\$ 828,814.80
21070 0000	5911.21020	10789 016	*Head Start/Early Head Start Transfers	\$ 316,708.20
				<b>\$ 1,145,523.00</b>

**Expense Accounts:**

<b>Fund-Dept-Sub Dept</b>	<b>Account</b>	<b>Project-Sub Proj</b>	<b>Budget Item</b>	<b>Projected Budget</b>
21070 1060 202	7011	10789 016	Admin Salaries	\$ 44,647.00
21070 1060 202	7011.3	10789 016	Admin Comp Time	\$ 1,000.00
21070 1060 202	7013	10789 016	Field Salaries	\$ 378,506.00
21070 1060 202	7013.3	10789 016	Field Comp Time	\$ 2,000.00
21070 1060 202	7110.1	10789 016	Medicare	\$ 6,195.00
21070 1060 202	7110.2	10789 016	FICA (SS)	\$ 11,850.00
21070 1060 202	7121.1	10789 016	JPRS	\$ 4,176.00
21070 1060 202	7122.1	10789 016	Par. Employee's Retirement	\$ 37,728.00
21070 1060 202	7131.1	10789 016	Health - Current	\$ 107,079.00
21070 1060 202	7132.1	10789 016	Life - Current	\$ 485.00
21070 1060 202	7133	10789 016	Pension Factor	\$ 1,069.00
21070 1060 202	7140	10789 016	Unemployment Insurance	\$ 1,313.00
21070 1060 202	7150	10789 016	Workman's Comp	\$ 8,059.00
21070 1060 202	7161	10789 016	Tenure	\$ 3,275.00
21070 1060 202	7235.5	10789 016	Kitchen Supplies	\$ 33,000.00
21070 1060 202	7235.7	10789 016	Food	\$ 414,408.00
21070 1060 202	7332.1	10789 016	Computer Services	\$ 22,386.00
21070 1060 202	7336	10789 016	Risk Management	\$ 415.00
21070 1060 202	7338	10789 016	Safety	\$ 275.00
21070 1060 202	7531	10789 016	Insurance	\$ 63,657.00
21070 1060 202	7562.1	10789 016	Auto Expenses	\$ 1,000.00
21070 1060 202	7562.3	10789 016	Training & Travel	\$ 3,000.00
<b>Budget Total:</b>				<b>\$ 1,145,523.00</b>

\*NOTE: \$414,408 is initially being submitted for "Food" to align with the Grantor approved budget. Funds will be added to the "Field Salaries" account as Head Start/Early Head Start transfers are made throughout the fiscal year as needed.



## ATTACHMENT B

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### DEPARTMENT OF EDUCATION PERMANENT AGREEMENT





# CNP

Child Nutrition Programs  
Louisiana Department of Education

## PERMANENT AGREEMENT

Catalog of Federal Domestic Assistance (CFDA) Federal # 10.553, 10.555, 10.556, 10.558, 10.559, 10.582

FEDERAL TAX ID	<u>72-6013920</u>	AGREEMENT NUMBER	<u>2001-07-263-0486</u>
TAX STATUS	<i>Please choose the appropriate status below</i>	PARISH	<u>Jefferson</u>
<input checked="" type="checkbox"/> Non-Profit Public (Government) <input type="checkbox"/> School Board <input type="checkbox"/> Residential <input type="checkbox"/> Charter <input type="checkbox"/> Non-Profit Military <input type="checkbox"/> Non-Profit Private <input type="checkbox"/> Residential <input type="checkbox"/> Private School <input type="checkbox"/> Diocesan Affiliate <input type="checkbox"/> Other Church Affiliate <input type="checkbox"/> For Profit Organizations	NAME AND ADDRESS OF INSTITUTION (Same Name and Address as Tax Letter)  <u>Jefferson Community Action Programs</u>  <u>200 Derbigny St.</u>  <u>Gretna, LA.70053-5850</u>		
		(Area Code) TELEPHONE	<u>(504)736-6900</u>
		(Area Code) FAX NUMBER	<u>(504)736-8737</u>

[hereinafter referred to as Institution, Organization, Sponsor, School, and Residential Child Care Institution (RCCI)] do hereby enter into agreement to receive funds provided by the National School Lunch Act (NSLA) and the Child Nutrition Act (CNA), as amended, and as administered by the United States Department of Agriculture (USDA) hereinafter referred to as the Department, through the Child Nutrition Programs (CNP) administered by the Louisiana State Department of Education, hereinafter referred to as State Agency. This agreement applies to participation, as approved through annual applications for the following CNPs:

	CFDA
School Breakfast Program (SBP), 7 CFR Part 220	10.553
National School Lunch Program (NSLP), 7 CFR Part 210	10.555
Special Milk Program (SMP), 7 CFR Part 215	10.556
Child and Adult Care Food Program (CACFP), 7 CFR Part 226	10.558
Summer Food Service Program (SFSP), 7 CFR Part 225	10.559
Fresh Fruit and Vegetable Program (FFVP)	10.582

In order to carry out the purpose of the Richard B. Russell National School Lunch Act and the Child Nutrition Act of 1966 as amended, and the regulations governing the Child Nutrition Program issued thereunder (7 CFR Part 210, 215, 220, 225, 226, and 245), the Louisiana Department of Education (hereinafter referred to as the State Agency) and the Institution, whose name and address appear above, agree to the following terms and conditions.



## STATE BOARD OF ELEMENTARY AND SECONDARY EDUCATION

**Mr. James D. Garvey, Jr.**  
President  
1st BESE District

**Ms. Sandy Holloway**  
3rd BESE District

**Dr. Gary Jones**  
5th BESE District

**Dr. Holly Buffy**  
Vice President  
7th BESE District

**Mr. Thomas Roque**  
Member at-Large

**Ms. Doris Voitier**  
Member-at-Large

**Ms. Kira Orange Jones**  
Secretary-Treasurer  
2nd BESE District

**Mr. Tony Davis**  
4th BESE District

**Ms. Kathy Edmonston**  
6th BESE District

**Ms. Jada Lewis**  
8th BESE District

**Dr. Lurie Thomason**  
Member-at-Large

For additional information, please contact the Division of Nutrition Support at (225) 342-3720.

In accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its Agencies, offices, and employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, sex, disability, age, or reprisal or retaliation for prior civil rights activity in any program or activity conducted or funded by USDA.

Persons with disabilities who require alternative means of communication for program information (e.g. Braille, large print, audiotope, American Sign Language, etc.), should contact the Agency (State or local) where they applied for benefits. Individuals who are deaf, hard of hearing or have speech disabilities may contact USDA through the Federal Relay Service at (800) 877-8339. Additionally, program information may be made available in languages other than English.

To file a program complaint of discrimination, complete the USDA Program Discrimination Complaint Form, (AD-3027) found online at: [http://www.ascr.usda.gov/complaint\\_filing\\_cust.html](http://www.ascr.usda.gov/complaint_filing_cust.html), and at any USDA office, or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter to USDA by:

- (1) mail: U.S. Department of Agriculture  
Office of the Assistant Secretary for Civil Rights  
1400 Independence Avenue, SW  
Washington, D.C. 20250-9410;
- (2) fax: (202) 690-7442; or
- (3) email: [program.intake@usda.gov](mailto:program.intake@usda.gov).

This institution is an equal opportunity provider.

The Louisiana Department of Education (LDOE) does not discriminate on the basis of sex in any of the education programs or activities that it operates, including employment and admission related to such programs and activities. The LDOE is required by Title IX of the Education Amendments of 1972 (Title IX) and its implementing regulations not to engage in such discrimination. LDOE's Title IX Coordinator, Robert Fruge, Attorney 4, LDOE,; P.O. Box 94064, Baton Rouge, LA 70804-9064; 877-453-2721 or [customerservice@la.gov](mailto:customerservice@la.gov). All inquiries pertaining to LDOE's policy prohibiting discrimination based on sex or to the requirements of Title IX and its implementing regulations can be directed to Robert Fruge, Attorney 4, or to the USDE, Asst. Sec. for Civil Rights.

**Louisiana Believes**

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## THE INSTITUTION

The Institution, regardless of tax status, agrees to comply with the applicable regulations for its designated programs in 7 CFR Parts 210, 215, 220, 225, 226, as well as 7 CFR Parts 240, 245 and 250, as amended; the Uniform Federal Assistance Regulations (7 CFR Part 3015 as amended), 7 CFR Parts 3017 and 3018, regarding debarment/suspension and lobbying, the Uniform Administrative Requirements 7 CFR Parts 3016 and 3019, Financial Management Instructions (796-1, 796-2, 796-4), as applicable, all USDA instructions and policies, Office of Management and Budget Circulars (A-87, A-122), as applicable, Contract Cost Principles and Procedures, and Audits of State, Local Governments, and Non-Profit Organizations 7 CFR Part 3052, as amended, 2 CFR Part 200, Louisiana Revised Statutes 24:513 State Audit Requirements, State laws, policies and procedures and SFSP Financial Management Guidance, as applicable and as amended by the State Agency. The Institution further agrees to perform as described in its application (including its Policy statement/Management Plan and supporting documents, and approved amendments to the application) for participation in the designated program.

The Institution accepts final administrative and financial responsibilities for food service operations in each school, summer feeding site, residential child care facility (RCCI), and CACFP home or facility operated or sponsored by the Institution. The responsibility includes any audit exceptions or payment deficiency in the program covered by this agreement, and all subcontracts hereunder, which are found after monitoring or auditing by the State Agency or USDA and will be responsible for the collections and payback of any amount paid in excess of the proper claim amount.

The Institution submits for the State Agency's approval only those applications for sites which have delegated the authority for the administration of food service operations to the Institution, or which have executed subagreements with the Institution for the administration of food services operations.

The Institution agrees to maintain appropriate records to document compliance with CNP requirements, including but not limited to approved: agreements, applications, application revisions, budgets, budget amendments/revisions, management plans, and records on facility operations.

The Institution (individually and on behalf of their sub-agreement parties) agrees to, upon request, make all accounts and records pertaining to the Program available to State, Federal, or other authorized officials for audit or administrative review, at any time. All records must be maintained on a daily basis and available on site for review.

The Institution agrees to keep financial and supporting documents, statistical records, and any other records pertinent to the services for which a claim was submitted in the manner and detail prescribed by the State Agency. The records and documents must be retained for three (3) years from the date of the final claim for reimbursement for the fiscal year to which they pertain. If any litigation, claim, or audit involving these records begins before such period expires, the Institution will keep the records and documents for not less than three (3) years after all litigation, claims or audit findings are resolved. A case is considered resolved when there is a final order issued in litigation, or a written agreement is entered into between the State Agency and the Institution. The Institution will keep records of non-expendable property acquired under the agreement for three (3) years after final disposition of the property.

The Institution agrees to allow the State Agency and USDA officials and other appropriate officials determined by the State Agency to inspect facilities and records and to audit, examine, and copy records at any reasonable time, including access to all records of costs paid, even in part, by the State Agency.

The Institution agrees to establish a method to secure the confidentiality of records and other information relating to clients in accordance with the applicable Federal law, rules, and regulations, as well as the applicable state law and regulations. The provision shall not be construed as limiting the Department's right of access to recipient case records or other information relating to clients served under this agreement.

The Institution agrees to comply with the statutory and regulatory requirements and restrictions on the disclosure and use of information obtained from an application for free and reduced price meals, as well as the criminal penalties for improper release of information, as outlined Section 9(b)(6) of the NSLA (42 U.S.C. 1758(b)(6)).

The Institution, in accordance with 7 CFR Parts 210.9 (b)(17), 215.7 (d)(7), 220.7(e)(13), 225.15 (c)(1), 226.10 (c), Louisiana Revised Statutes (R.S.24:513) and Louisiana Administrative Code (LAC 28:XLIX), agrees to compile data, maintain records, and submit reports as required. The Institution will give/provide to the State Agency, USDA officials, and other appropriate officials,



determined by the State Agency, unrestricted access to its records pertaining to the CNP to ascertain compliance and enforcement of CNP laws, regulations, policies, instructions and requirements for program operations, including all records of CNP costs paid or reimbursed, even in part, by the State Agency, and any other records or documents to support CNP operations and expenditures. The Institution will provide all reasonable comfort and facility to audit, examine, and copy CNP records during the normal working hours of the State Agency and on days for which claims will be made for meals served.

The Institution acknowledges and agrees, by accepting this agreement, that violation of this agreement, including failure to adhere to the records and program access requirements, and failure to permanently correct deficiencies will give the State Agency and USDA the right to terminate program participation for breach of agreement and/or failure to comply with Federal program requirements in accordance with 7 CFR Parts 210.9, 210.25, 210.26, 215.7, 220.7, 220.19, 225.6, and 226.6, declare the institution, its facilities, and any responsible principal or responsible individual to be seriously deficient in CNP operations, thereby making those ineligible to participate in any Child Nutrition Program, and/or assess financial sanctions against the institution.

The Institution hereby agrees that it will comply with Act 290 of the 2011 Regular Session which requires any entity that receives state or local assistance through the Louisiana Department of Education to send a letter to the Legislative Auditor notifying the Auditor's Office of the individual or firm that is responsible for preparing and submitting the entity's financial report.

The Institution hereby agrees that it must obtain and provide to the State Agency through application to a Child Nutrition Program a Data Universal Numbering System (DUNS) number, also known as a unique entity identifier, and maintain an active registration in the System Award Management (SAM) system, in accordance with 2 CFR Section 25.

The Institution agrees to maintain a financial management system as prescribed by the State Agency, or FNSRO where applicable.

The Institution agrees to claim reimbursement only for the type of meals specified in the agreement/application and approved by the State Agency.

The Institution agrees to comply with the requirements of the Department's regulations regarding nondiscrimination as stated in 7 CFR Parts 15, 15 (a), and 15 (b).

The Institution agrees to maintain proper sanitation and health standards in conformance with all applicable State and local laws and regulations in the storage, preparation, and service of food.

The Institution agrees that it will not operate a food service without first having a valid permit to operate from the state health officer, in accordance with Louisiana Administrative Code, Title 51, Public Health-Sanitary Code, Part XXIII, Chapter 5: (501)

The Institution agrees to State requirements. Nothing contained in this part shall prevent a State agency from imposing additional requirements for participation in the USDA Child Nutrition Programs which are not inconsistent with the provisions of Federal and State regulations.

#### **NATIONAL SCHOOL LUNCH PROGRAM (NSLP)**

The Institution agrees to maintain a nonprofit school food service and observe the limitations on the use of nonprofit school food service revenues set forth in 7 CFR Part 210.14 (a) and the limitations on any competitive school food service as set forth in 7 CFR Part 210.11 (b).

The Institution agrees to limit its net cash resources to an amount that does not exceed three (3) months average expenditures for its nonprofit school food service or such other amount as may be approved in accordance with 7 CFR Part 210.19 (a).

The Institution agrees to maintain a financial management system as prescribed under 7 CFR Part 210.14 (c).

The Institution agrees to comply with the requirements of the Department's regulations regarding financial management in accordance with 7 CFR Part 3015, 7 CFR Part 3016, 7 CFR Part 3019 and 2 CFR Part 200 as applicable.

The Institution agrees to serve lunches during the lunch period, which meet the minimum requirements prescribed in 7 CFR Part 210.10.



The Institution agrees to price the lunch as a unit.

The Institution agrees to serve lunches free or at a reduced price to all children who are determined by the school food authority to be eligible for such meals under 7 CFR Part 245.

The Institution agrees to claim reimbursement at the assigned rates only for reimbursable free, reduced price and paid lunches served to eligible children in accordance with 7 CFR Part 210.

The Institution agrees that the school food authority official signing the claim shall be responsible for reviewing and analyzing meal counts to ensure accuracy as specified in 7 CFR Part 210.8 governing claims for reimbursement.

The Institution acknowledges that failure to submit accurate claims will result in the recovery of an overclaim and may result in the withholding of payments, suspension or termination of the program as specified in 7 CFR Part 210.25.

The Institution acknowledges that if failure to submit accurate claims reflects embezzlement, willful misapplication of funds, theft, or fraudulent activity, the penalties specified in 7 CFR Part 210.26 shall apply.

The Institution agrees to count the number of free, reduced price and paid reimbursable meals served to eligible children at the point of service, or through another counting system if approved by the State Agency.

The Institution agrees to submit Claims for Reimbursement in accordance with 7 CFR Part 210.8.

The Institution agrees to comply with the requirements of the Department's regulations regarding nondiscrimination as stated in 7 CFR Part 15, 15 (a), and 15 (b).

The Institution agrees to make no discrimination against any child because of his or her eligibility for free or reduced price meals in accordance with the approved Free and Reduced Price Policy Statement.

The Institution agrees to enter into an agreement to receive donated foods as required by 7 CFR Part 250.

The Institution agrees to maintain in the storage, preparation and service of food, proper sanitation and health standards in conformance with all applicable State and local laws and regulations.

The Institution agrees to accept and use, in as large quantities as may be efficiently utilized in its nonprofit school food service, such foods as may be offered as a donation by the State Agency.

The Institution agrees to maintain necessary facilities for storing, preparing and serving food.

Facilities Management 7 CFR Part 210.13

Health Standards:

- The school food authority shall ensure that food storage, preparation, and service is in accordance with the sanitation and health standards established under State and local law and regulations.

Food Safety Inspections:

- In general, schools shall, at least twice during each school year, obtain a food safety inspection conducted by a State or local governmental agency responsible for food safety inspections, as outlined in 7 CFR Part 210.13.

Storage:

- The school food authority shall ensure that the necessary facilities for storage, preparation, and service of food are maintained. Facilities for the handling, storage, and distribution of purchased and donated foods shall be such as to properly safeguard against theft, spoilage, and other loss.

The Institution agrees to maintain files of currently approved and denied free and reduced price applications, respectively, and

the names of children approved for free lunches based on documentation certifying that the child is included in a household approved to receive benefits under the Supplemental Nutrition Assistance Program (SNAP), Food Distribution Program for Households on Indian Reservations (FDPIR) or Temporary Assistance for Needy Families (TANF). In Louisiana this is referred to as Family Independence Temporary Assistance Program (FITAP).

If the applications and/or documentation are maintained at the school food authority level, they shall be readily retrievable by school.

The Institution agrees to retain the individual applications for free and reduced price lunches and meal supplements submitted by families for a period of three (3) years after the end of the fiscal year to which they pertain or as otherwise specified in 7 CFR Part 210.9 (b)(17).

The Institution agrees to (no later than March 1, 1997, and no later than December 31 of each year thereafter), provide the State Agency with a list of all schools under its jurisdiction in which 50 percent or more of enrolled children have been determined eligible for free or reduced price meals as of the last operating day the preceding October. The State Agency may designate a month other than October for the collection of this information, in which case the list must be provided to the State agency within 60 calendar days following the end of the month designated by the State Agency. In addition, each school food authority shall provide, when available for the schools under its jurisdiction, and upon the request of a sponsoring organization of day care homes of the Child and Adult Care Food Program, information on the boundaries of the attendance areas for the schools identified as having 50 percent or more of enrolled children certified eligible for free or reduced price meals.

#### **NSLP – AFTER SCHOOL CARE REQUIREMENTS**

Those school food authorities with eligible schools, as defined in 7 CFR Part 210.10 (n)(1), that elect to serve meal supplements during afterschool care programs shall agree to the following terms and conditions.

The Institution agrees to serve meal supplements which meet the minimum requirements prescribed in 7 CFR Part 210.10.

The Institution agrees to price the meal supplement as a unit.

The Institution agrees to serve meal supplements free or at a reduced price to all children who are determined by the school food authority to be eligible for free or reduced price school meals under 7 CFR Part 245.

The Institution agrees to charge no more than the price determined and allowed by USDA, for a reduced price meal supplement, if charging for meals.

The Institution agrees to claim reimbursement at the assigned rates only for meal supplements served in accordance with the agreement.

The Institution agrees to claim reimbursement for no more than one meal supplement per child per day.

The Institution agrees to review each afterschool care program two times a year. The first review shall be made during the first four weeks that the school is in operation each school year, except that an afterschool care program operating year round shall be reviewed during the first four weeks of its initial year of operation, once more during its first year of operation, and twice each school year thereafter.

The Institution agrees to comply with all requirements of 7 CFR Part 210, except that claims for reimbursement need not be based on "point of service" meal supplement counts as required by 7 CFR Part 210.9 (b)(9).

#### **FRESH FRUIT AND VEGETABLE PROGRAM (FFVP)**

It is mutually agreed between the State Agency and Institution that:

The Institution agrees that the funds will only be used for the purposes authorized by Section 4304 of the Food, Conservation, and Energy Act of 2008 (Public Law 110-234).



The Institution agrees to abide by all the requirements for administering the Program as stated in Section 4304 of the Food, Conservation, and Energy Act of 2008 (Public Law 110-234).

The Institution agrees to provide funds to the approved school(s) for FFVP under its jurisdiction for the service of approved fresh fruits and vegetables in accordance with local, State, and Federal regulations and requirements.

The Institution agrees that the schools identified in FFVP will implement the program in accordance with the plan outlined in the signed School Profile for the Fresh Fruit and Vegetable Program.

This Agreement is non-transferable.

Neither the State Agency nor the Institution has an obligation to renew this agreement.

Neither the State Agency nor the Institution has an obligation to renew the annual application.

#### **SPECIAL MILK PROGRAM (SMP)**

Any school or nonprofit child care institution shall receive the Special Milk Program upon request, provided it does not participate in a meal service program authorized under the Child Nutrition Act of 1966 or the National School Lunch Act; except that schools with such meal service may receive the Special Milk Program upon request only for the children attending split-session kindergarten programs who do not have access to the meal service. Each school food authority or child-care institution shall make written application to the State Agency, or Food and Nutrition Service Regional Office (FNSRO), where applicable, for any school or child-care institution in which it desires to operate the Program, if such school or child care institution did not participate in the Program in the prior fiscal year.

Any School Food Authority or child care institution participating in the Program may elect to serve free milk to children eligible for free meals. Upon application for the Program, each School Food Authority or child care institution shall be required by the State agency, or FNSRO where applicable, to state whether or not it wishes to provide free milk in the schools or institutions participating under its jurisdiction and if it so wishes to provide free milk, shall also submit for approval a free milk policy statement which, if for a school, shall be in accordance with 7 CFR Part 245 or, if for a child care institution, shall be in accordance with 7 CFR Part 215.13 (a).

The application shall include information in sufficient detail to enable the State agency, or FNSRO where applicable, to determine whether the School Food Authority or child care institution is eligible to participate in the Program and extent of the need for Program payments.

Each school food authority or child care institution approved to participate in the program shall enter into a written agreement with the State Agency or FNSRO, as applicable, that may be amended as necessary. Nothing in the preceding sentence shall be construed to limit the ability of the State Agency to suspend or terminate the agreement in accordance with 7 CFR Part 215.16. If a single State Agency administers any combination of the Child Nutrition Programs, that State Agency shall provide each School Food Authority with a single agreement with respect to the operation of those programs. Such agreement shall provide that the School Food Authority or child care institution shall, with respect to participating schools and child care institutions under its jurisdiction comply with the following:

The school or nonprofit child care institution agrees to operate a nonprofit milk service. However, school food authorities may use facilities, equipment, and personnel supported with funds provided to a school food authority under this part to support a nonprofit nutrition program for the elderly, including a program funded under the Older Americans Act of 1965 (42 U.S.C. 3001 et seq.).

The school or nonprofit child care institution agrees to (if electing to provide free milk) serve milk free to all eligible children, at times that milk is made available to non-needy children under the Program, and make no discrimination against any needy child because of his inability to pay for the milk.

The school or nonprofit child care institution agrees to comply with the requirements of the Department's regulations regarding nondiscrimination as stated in 7 CFR Parts 15, 15 (a), and 15 (b).



The school or nonprofit child care institution agrees to claim reimbursement only for milk as defined in 7 CFR Part 215.2 and in accordance with the provisions of 7 CFR Part 215.8 and 215.10.

The school or nonprofit child care institution agrees to submit Claims for Reimbursement in accordance with 7 CFR Part 215.10 and procedures established by the State Agency or FNSRO, where applicable.

The school or nonprofit child care institution agrees to retain the individual applications for free milk submitted by families for a period of three (3) years after the end of the fiscal year to which they pertain, except that, if audit findings have not been resolved, the records shall be retained beyond the three-year period as long as required for the resolution of the issues raised by the audit.

#### **SCHOOL BREAKFAST PROGRAM (SBP)**

A school which also either participates in the National School Lunch Program or only receives donations of commodities for its nonprofit lunch program under the provisions of part 250 (commodity only school) shall apply the same set of eligibility criteria so that children who are eligible for free lunches shall also be eligible for Free breakfasts and children who are eligible for reduced price lunches shall also be eligible for reduced price breakfasts.

The Institution agrees to obtain a minimum of two food safety inspections per school year conducted by a State or local governmental agency responsible for food safety inspections. The Institution agrees to maintain a nonprofit school food service as set forth in 7 CFR Part 220.13 (i).

The Institution, in accordance with the financial management system established under 7 CFR Part 220.13 (i), agrees to use all revenues received by such food service only for the operation or improvement of that food service except that facilities, equipment, and personnel support with funds provided to a school food authority under this part may be used to support a nonprofit nutrition program for the elderly, including a program funded under the Older Americans Act of 1965 (42 U.S.C. 3001 et seq.).

The Institution agrees that revenues received by the nonprofit school food service shall not be used to purchase land or buildings or to construct buildings.

The Institution agrees to limit its net cash resources to an amount that does not exceed three (3) months average expenditure for its nonprofit school food service or such other amount as may be approved by the State Agency.

The Institution agrees to observe the limitations on any competitive food service as set forth in 7 CFR Part 220.12 and applicable state law.

The Institution agrees to serve breakfasts which meet the minimum requirements prescribed in 7 CFR Part 220.8, during a period designated as the breakfast period by the school.

The Institution agrees to price the breakfast as a unit.

The Institution agrees to supply breakfast without cost or at reduced price to all children who are determined by the School Food Authority to be unable to pay the full price thereof, in accordance with the free and reduced price policy statements approved under 7 CFR Part 245.

The Institution agrees to make no discrimination against any child because of his inability to pay the full price of the breakfasts.

The Institution agrees to claim reimbursement at the assigned rates only for breakfasts served in accordance with the agreement. The Institution agrees to submit Claims for Reimbursement in accordance with 7 CFR Part 220.11 and procedures established by the State Agency, or FNSRO, where applicable.

The Institution agrees to maintain in the storage, preparation, and service of food, proper sanitation and health standards in conformance with all applicable State and local laws and regulations.

The Institution agrees to purchase, in as large quantities as may be efficiently utilized in its nonprofit school food service, foods designated as plentiful by the State Agency, where applicable.



The Institution agrees to accept and use, in as large quantities as may be efficiently utilized in its nonprofit school food service, such foods as may be offered as a donation by the Department.

The Institution agrees to maintain necessary facilities for storing, preparing, and serving food.

The Institution agrees to retain the individual application for free and reduced price breakfasts submitted by families for a period of three (3) years after the end of the fiscal year to which they pertain.

#### **SUMMER FOOD SERVICE PROGRAM (SFSP)**

The Sponsor agrees to operate a nonprofit food service during the period specified as follows: from May through September for children on school vacation; at any time of the year in the case of sponsors administering the Program under a continuous school calendar system; or during the period from October through April if it serves an area affected by an unanticipated school closure due to a natural disaster, major building repairs, court orders relating to school safety, or other issues, labor-management disputes, or when approved by the State agency, a similar cause.

The Sponsor agrees to offer meals which meet the requirements and provisions set forth in 7 CFR Part 225.16 during times designated as meal service periods by the sponsor, and offer the same meals to all children.

The Sponsor agrees to serve meals without cost to all children, except that camps may charge for meals served to children who are not served meals under the Program.

The Sponsor agrees to issue a free meal policy statement in accordance with 7 CFR Part 225.6 (c).

The Sponsor agrees to meet the training requirement for its administrative and site personnel, as required under 7 CFR Part 225.15 (d) (1).

The Sponsor agrees to claim reimbursement only for the type of meals specified in the agreement/application and served without charge to children at approved sites during the approved meal service period, except that camps shall claim reimbursement only for the type of meals specified in the approved agreement/application and served without charge to children who meet the Program's income standards. The agreement/application shall specify the approved levels of meal service for the sponsor's sites if such levels are required under 7 CFR Part 225.6 (d)(2). No permanent changes may be made in the serving time of any meal unless the changes are approved by the State Agency.

The Sponsor agrees to submit claims for reimbursement in accordance with procedures established by the State Agency, and those stated in 7 CFR Part 225.9.

The Sponsor agrees to accept and use, in quantities that may be efficiently utilized in the Program, such foods as may be offered as a donation by the Department.

The Sponsor agrees to have access to facilities necessary for storing, preparing, and serving food.

The Sponsor agrees to maintain on file documentation of site visits and reviews in accordance with 7 CFR Part 225.15 (d)(2) and (3).

The Sponsor agrees to maintain children on site while meals are consumed.

The Sponsor understands and certifies that all advance funds will be used for SFSP purposes only and that the amount advanced will be returned to the Department of Education in the form of a reduction of the first claim for reimbursement following the advance.

The Sponsor agrees that, upon demand of the State agency, the sponsor shall repay any advance Program payments in excess of the amount cited on a valid claim for reimbursement (including unearned advance program payments resulting from claim denials).



## **CHILD AND ADULT CARE FOOD PROGRAM (CACFP)**

The Institution agrees to submit all information required for approval of its CACFP application for participation in accordance with 7 CFR Parts 226.6(b) (application approval), 226.6(f) (annual requirements), 226.15-20 (operational provisions), and 226.23 (free and reduced price meals). The Institution also agrees to maintain Free and Reduced Price (F/RP) Meal Applications for all participants claimed as free or reduced, except in Family Day Care Home Food Program (FDCHFP), where the applicable procedures for tiering will be followed and documented as required in 7 CFR 226.6 (f)(1)(viii)(E). However, for all participants who do not have an approved F/RP Meal Application on file, a completed Annual Enrollment Form must be on file.

The Institution must be financially viable, administratively capable, and have established internal controls to ensure Program accountability in accordance with Public Law (P.L.) 106-224, 7 CFR Part 226.6(b)(1)(xviii), and 7 CFR Part 226.6(b)(2)(xvii) Performance Standards.

The Institution represents and warrants that it will accept final financial and administrative responsibility for all CACFP/FDCHFP operations at all approved facilities/homes under its sponsorship and will not contract out for management of CACFP.

The Institution agrees to train all designated staff, including but not limited to, administrators and food service staff on recordkeeping, meal patterns, portion-size requirements, maintenance of accurate meal counts, reimbursement process, and claim submission. Written documentation of training sessions and method(s) used to evaluate participants' knowledge will be maintained on file for review. The Institution bears full responsibility for meeting CACFP training needs of staff, including the scheduling of such training on the State Agency's CACFP website and informing the State Agency when additional assistance is required. The Institution understands that failure to provide or attend adequate training sessions will result in noncompliance and a declaration of serious deficiency, thereby jeopardizing the Institution's CACFP participation.

The Institution agrees to comply with state licensing criteria for child and adult day care centers, and state and local health/sanitation and fire/safety requirements for at-risk afterschool and emergency/homeless shelter institutions, and to ensure that all facilities under its sponsorship are in compliance with these requirements.

The Institution agrees to employ an appropriate number of monitoring staff commensurate with the characteristics of the facilities served. The Institution agrees to conduct two (2) of the three (3) annually required monitoring reviews unannounced and at least one (1) unannounced review must include the observation of a meal service. All institutions are required to conduct facility monitoring as stated in the schedule for monitoring food service in the approved Sponsor Application/Management Plan.

The Institution agrees to notify parents of basic program information and include the non-discrimination policy with procedures for filing a civil rights complaint on any materials given to the parents.

The Institution must have policies in place that include a compensation plan, a nondiscrimination policy with procedures for filing a civil rights complaint, policies that address outside employment when it interferes with Program responsibilities, and policies for critical program functions.

The CACFP Sponsor further agrees to employ an appropriate number of monitoring staff sufficient to ensure the operations of the FDCHFP and to meet the ratio of monitor to facilities set for the in 7 CFR Part 226.16 (b)(I) and CACFP-DCH-03-14.

The CACFP Sponsor agrees to comply with all provisions pertaining to serious deficiencies and terminations of providers as set forth in 7 CFR Part 226.16 (I) and CACFP-DCH-03-14.

## **CACFP - AT-RISK AFTER SCHOOL INSTITUTION**

The Institution agrees to offer educational or enrichment activities after school for school-aged children through 18 years of age.

The Institution agrees to claim meals and/or snacks only during the regular school year for those children with documented enrollment and attendance.

The Institution agrees to maintain daily documentation including menus, menu worksheets, and attendance/meal counts at the point of meal service for each meal and/or snack served to eligible children.



The Institution agrees to offer meals and/or snacks to all participating children at no charge and claim reimbursement at the free rate for only one meal and/or snack per child per day.

#### **CACFP - EMERGENCY SHELTER/HOMELESS INSTITUTION**

The Institution agrees to temporarily house and provide meals and/or snacks to children and their parents.

The Institution agrees to serve residential children up to age 18 years and children with disabilities at any age.

The Institution agrees to claim reimbursement at the free rate for meals and/or snacks provided to eligible residential children without further application (breakfast, lunch and supper or two meals and one snack per child per day).

The Institution agrees to serve all meals and/or snacks claimed for reimbursement in a congregate setting and not claim meals and/or snacks consumed in the private family quarters. (EXCEPTION: Meals and/or snacks may be claimed for infants, from birth to age 11 months, who are served in the private family quarters of an emergency shelter.)

The Institution agrees to document the difference between residential children and children who are served meals and/or snacks as "walk-ins."

The Institution agrees that it will not charge or collect payments for meals and/or snacks served to eligible residential children.

The Institution agrees to maintain daily documentation including menu worksheets, enrollment and attendance, and meal counts at the point of meal service for each meal and/or snack served to eligible children.

#### **THE STATE AGENCY**

The State Agency will review all Institution applications for NSLP, SMP, SBP, SFSP and/or CACFP participation and notify the Institution of its application status in accordance with 7 CFR Parts 210.9, 215.7, 220.7, 225.6, and 226.6.

The State Agency agrees to provide reimbursement for eligible meals served, to the extent that funds are available, if the Institution's application and agreement for SBP, NSLP, SMP, SFSP and/or CACFP participation has been approved and signed by both the Institution and the State Agency.

The State Agency agrees to provide SBP, NSLP, SMP, SFSP and/or CACFP funds to reimburse participating institutions at the current Congressional rate for meals that meet the USDA requirements, meal types specified in the agreement, and meals that are served to eligible, enrolled participants that are supported by appropriate documentation.

The State Agency, USDA and other State or Federal officials, in accordance with 7 CFR Parts 210.18, 210.19, 215.11 (b), 220.13 (f) (4), 225.7 (d)(2), and 226.6(m), have the right to make announced and unannounced reviews of the Institution and/or its facilities as needed to ascertain compliance with NSLP, SMP, SBP, SFSP and CACFP regulations and all other State and Federal laws, policies, instructions, and requirements established for program operations, in accordance with 7 CFR Parts 210, 215, 220, 225, and 226. These visits will be conducted at the discretion of the State Agency during the institution's normal working hours of CNP operations, and anyone conducting such reviews will have photo identification that identifies their association with their employing agencies.

The State Agency will disallow, in writing, any portion of a claim for reimbursement and recover any payment to an Institution that is determined, as a result of reviews, audits or other compliance monitoring procedures, not properly payable under applicable Federal and State laws, regulations and policies.

The State Agency must provide technical and supervisory assistance to Institutions and facilities to facilitate effective Program operations, monitor progress toward achieving Program goals, and ensure compliance with all applicable Federal requirements.

The State Agency shall inform the Institution of its right to request a review of records and/or an appeal of decisions made by the State Agency, which affects the Institution's participation in any CNP Program or the Institution's claim for reimbursement. If the Institution appeals the State Agency's action to recover identified questioned costs or overclaims, collection will not be pursued until the hearing official renders a decision.

The State Agency will, subject to the State and Federal appropriation and availability to the State Agency of sufficient funds for



the applicable program, make program payments to the Institution in accordance with the terms of this agreement. No reimbursement shall be made for performance under this agreement occurring prior to the beginning effective date of this agreement or a later date established by the State Agency based on the date of receipt of a fully executed copy of this agreement. Any payments owing to the Institution under this agreement will be applied toward elimination of the Institution's indebtedness to the State, until the indebtedness or delinquency is paid in full. This clause does not apply if Federal law requires payment to be made to the Institution for goods and services provided in support of any of the USDA child and adult nutrition programs, and may not apply if Federal law conditions the receipt of the money for these goods or services to the State on the basis of payment being made to the Institution.

#### **THE STATE AGENCY AND THE INSTITUTION MUTUALLY AGREE**

The State Agency and the Institution mutually agree to comply with and meet all responsibilities and requirements set forth in 7 CFR Part 210, NSLP; 7 CFR Part 215, SMP; 7 CFR Part 220, SBP; 7 CFR Part 225, SFSP; 7 CFR Part 226, CACFP; and/or all other State and Federal laws, regulations, policies, instructions and requirements established for these Programs.

The State Agency and the Institution mutually agree to comply with Federal Grants Management Requirements for USDA Entitlement Programs as applicable in accordance with Federal regulations:

- 7 CFR Part 3015 Uniform Federal Assistance Regulations (applies to CNP operated by public and non-governmental institutions if not specifically covered in 7 CFR Parts 3016 and 3019 and 2 CFR Part 200.
- 7 CFR Part 3016 Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments (applies to CNP except where inconsistent with Federal statute or regulations) and 2 CFR Part 200.
- 7 CFR Part 3017 Debarment and Suspension and Drug Free Workplace and 2 CFR Part 200
- 7 CFR Part 3018 Restrictions on Lobbying and 2 CFR Part 200
- 7 CFR Part 3019 Uniform Administrative Requirements for Grants and Cooperative Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations (applies to CNP except where inconsistent with Federal statute or regulations) and 2 CFR Part 200.

Any of the above regulations can be accessed at <https://www.gpo.gov/fdsys/search/home.action> or by contacting the State Agency. Changes in this web address will be noted on the State Agency's website or can be obtained by contacting the State Agency.

The State Agency and the Institution mutually agree that all payments shall be processed through Electronic Fund Transfer (EFTs). The Institution ensures that a business checking account shall be established at a financial institution that accepts ACH credit files.

The State Agency and the Institution mutually agree that this agreement shall be governed under the laws of the State of Louisiana. Venue of any suit resulting from this agreement shall be limited to the Nineteenth Judicial District court, East Baton Rouge Parish.

The State Agency and the Institution mutually agree that "Notice means a letter sent by certified mail, return receipt (or the equivalent private delivery service), by facsimile, or by email, that describes an action proposed or taken by a State agency or FNS with regard to an institution's Program reimbursement or participation. Notice also means a letter sent by certified mail, return receipt (or the equivalent private delivery service), by facsimile, or by email, that describes an action proposed or taken by a sponsoring organization with regard to a day care center's participation. The notice must specify the action being proposed or taken and the basis for the action, and is considered to be received by the institution or day care center when it is delivered, sent by facsimile, or sent by email. If the notice is undeliverable, it is considered to be received by the institution, responsible principal, or responsible individual, or day care center five days after being sent to the addressee's last known mailing address, facsimile number, or email address."

The State Agency and the Institution mutually agree that it is the Institution's full responsibility to verify that the email listed on the current, signed Agreement or Agreement Amendment with the Louisiana Department of Education, Division of Nutrition Support (State Agency), is in working order at all times.

Regarding the Summer Food Service Program, the State Agency and the Institution mutually understand that, in accordance with USDA's approval of the Louisiana Department of Education's waiver request to use the definition of "Notice" as it appears in the



aforementioned definition of "Notice" as defined in 7 CFR Part 226.2 of the Child and Adult Care Food Program regulations (July 12, 2013 proposed rule issued in the Federal Register, pages 41861 and 41866).

### **ELECTRONIC SUBMISSION**

The Institution certifies that any and all claims for reimbursement or other program documents electronically submitted under the user identification for the aforementioned Institution are submitted by an Institution employee authorized by the Institution administrator. To ensure the integrity of the secured user identification assigned to the Institution, it is the Institution's responsibility to protect the integrity of the password used with the user identification to access the State Agency's CNP electronic applications. The Institution further certifies that an Institution's representative created the password. It is the Institution's privilege to change this password at any time and it is the Institution's responsibility to change it if the Institution suspects the integrity of the password has been compromised.

The Institution is responsible for any and all requests for funding submitted through CNP's electronic application under the assigned user identification issued to the Institution and, should the Institution receive any payment from State Agency that has not been authorized by the Institution as being true, correct, and valid in all respects, the amount of said payment, will be returned to State Agency within three (3) business days of receipt.

Furthermore, the Institution will be fully responsible for any excess amounts which may result from erroneous or neglectful reporting therein and understands that deliberate misrepresentation or withholding of information may result in prosecution under applicable State and Federal Statutes.

### **TERMINATION**

This agreement may be terminated for convenience if either the State Agency or the Institution agrees that the continuation of any Program would not produce beneficial results commensurate with the further expenditure of funds.

Termination procedures shall be in accordance with regulations.

Whenever it is determined by the State Agency that the Institution has failed to conduct this Program in accordance with 7 CFR Part 210, 7 CFR Part 215, 7 CFR Part 220, 7 CFR Part 225, 7 CFR Part 226 and other applicable State and Federal laws, regulations, policies, instructions, supplemental requirements imposed by the State Agency or the conditions of this Agreement, the State Agency reserves the right to terminate this Agreement immediately. A written notice shall be provided indicating the reason(s) for termination.

The continuation of this agreement is contingent upon the appropriation of funds to fulfill the requirements of the agreement by the Legislature. If the Legislature fails to appropriate sufficient monies to provide for the continuation of the agreement, or if such appropriation is reduced by the veto of the Governor or by any means provided in the Appropriations Act to prevent the total appropriation for the year from exceeding revenues for that year, or for any other lawful purpose, and the effect of such reduction is to provide insufficient monies for the continuation of the agreement, the agreement shall terminate on the date of the beginning of the first fiscal year for which funds are not appropriated.

### **CERTIFICATIONS**

The Institution hereby certifies that the Institution, its facilities, authorized representatives, and/or board members have not been convicted of any activity that occurred during the past seven (7) years that indicated a lack of business integrity or constituted a criminal offense (fraud, antitrust, bribery, falsification or destruction of records, making false statements or claims, receipt of stolen property, obstruction of justice, or any other activity defined by the State Agency disqualified from USDA Child Nutrition Program participation, debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded by any State or Federal Department or Agency during the past seven (7) years), as such status would prohibit the applicant's participation in any Child Nutrition Program.

The Institution will include language concerning suspension, debarment, ineligibility or voluntary exclusion of any prospective subcontractor in its request for proposal documents and require signature certifications from any subcontractor bidding \$25,000 or more as stipulated in 7 CFR Part 3017 and 2 CFR Part 200.



The Institution hereby certifies that it accepts final financial and administrative responsibility for management of an effective food service for all Child Nutrition Program operations at all facilities under its sponsorship and will not contract out management responsibilities.

The Institution hereby certifies that it agrees to have data available on family size and income for all participants whose meals will be reported as free or reduced price, and assures the State Agency that these meals meet the prescribed eligibility criteria.

The Institution hereby certifies that it will claim reimbursement only for meals that meet USDA requirements applicable to the approved meal type and are served to eligible, enrolled participants.

The Institution hereby certifies that it will make all benefits of the CNP available to all eligible participants without regard to race, color, national origin, sex, disability, age, or reprisal or retaliation for prior civil rights activity in any program or activity conducted or funded by USDA.

The Institution hereby certifies that approved food service facilities have the capability for the meal service planned for the number of participants anticipated to be served.

The Institution hereby certifies that it agrees to comply with Federal audit requirements (expenditures greater than \$750,000 in a fiscal year or as amended by the Federal government) as mandated by Office of Management and Budget Circular A-133, and USDA 7 CFR Part 3052 and 2 CFR Part 200. The Institution will submit two copies of required audit reports to the State Agency within nine (9) months of the close of the Institution's fiscal year. The Institution will comply with State audit requirements as mandated in Louisiana Revised Statutes (R.S. 24:513), as applicable.

The Institution hereby certifies that it agrees to repay any financial obligation upon request, as a result of financial sanctions assessed by audits or reviews of the Child Nutrition Programs. All Child Nutrition Sponsors who have failed to comply with repayment, and who have unpaid and/or delinquent financial obligations assessed by the State Agency, through a Notice of Proposed Action (NPA) will be referred to the Department of Justice (DOJ) for collection. All accounts referred to the DOJ Collections Section shall be subject to collection fees of thirty-three and one-third percent (33-1/3%), or other amount negotiated between DOJ and LDOE. The collection fees are in addition to the unpaid obligation due at the time of payment.

The Institution hereby certifies that it agrees to abide by all requirements regarding collection fees and once a referral of an unpaid and /or delinquent obligation is made to the DOJ, there will be no negotiation with the State Agency; all future correspondence related to the unpaid and/or delinquent obligation must be submitted to the DOJ Collections Section.

#### **NON DISCRIMINATION CLAUSE**

The Program applicant hereby agrees and assures that it will comply with Title VI of the Civil Rights Act of 1964 (42 U.S.C. § 2000d et seq.), Title IX of the Education Amendments of 1972 (20 U.S.C. § 1681 et seq.), Section 504 of the Rehabilitation Act of 1973 (29 U.S.C. § 794), the Age Discrimination Act of 1975 (42 U.S.C. § 6101 et seq.), all provisions required by the implementing regulations of the Department of Agriculture, Department of Justice Enforcement Guidelines, 28 CFR Part 50.3 and 42, and FNS directives and guidelines, to the effect that, no person shall, on the grounds of race, color, national origin, sex, disability, age, or reprisal or retaliation for prior civil rights activity in any program or activity conducted or funded by USDA, be excluded from participation, be denied benefits, or otherwise be subject to discrimination under any program or activity for which the program applicant receives Federal financial assistance from FNS, and hereby gives assurance that it will immediately take measures necessary to effectuate this agreement.

By this assurance, the Institution agrees to compile data, maintain records, and submit reports as required, to permit effective enforcement of nondiscrimination laws and permit authorized USDA personnel during hours of program operation to review such records, books, and accounts as needed to ascertain compliance with the nondiscrimination laws. If there are any violations of this assurance, the Department of Agriculture, FNS, shall have the right to seek judicial enforcement of this assurance. This assurance is binding on the Institution, its successors, transferees, and assignees as long as it receives assistance or retains possession of any assistance from USDA. The person or persons whose signature(s) appear below are authorized to sign this assurance on the behalf of the Institution.

This assurance is given in consideration of and for the purpose of obtaining any and all Federal financial assistance, grants, and loans of Federal funds, reimbursable expenditures, grant, or donation of Federal property and interest in property, the detail of



Federal personnel, the sale and lease of, and the permission to use Federal property or interest in such property or the furnishing of services without consideration or at a nominal consideration, or at a consideration that is reduced for the purpose of assisting the recipient, or in recognition of the public interest to be served by such sale, lease, or furnishing of services to the recipient, or any improvements made with Federal financial assistance extended to the Institution by USDA. This includes any Federal agreement, arrangement or other contract that has as one of its purposes the provision of cash assistance for the purchase of food, cash assistance for purchase or rental of food service equipment, or any other financial assistance extended in reliance on the representations and agreements made in this assurance.

#### **FEDERAL LOBBYING**

This Institution certifies, to the best of its knowledge and belief, that:

(1) No Federal appropriated funds have been paid or will be paid by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

(2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form -LLL, "Disclosure of Lobbying Activities," in accordance with its instructions.

(3) The Institution shall require that the language of this certification be included in the award documents for all sub-awards (exceeding \$100,000 in Federal funds, or as stipulated in 7 CFR Part 3018 and 2 CFR Part 200 at all tiers (including subcontracts, sub grants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Section 1352, Title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

#### **NONAPPROPRIATION CLAUSE**

The continuation of this Agreement is contingent upon the appropriation of funds to fulfill the requirements of the Agreement by the Legislature. If the Legislature fails to appropriate sufficient funding to provide for the continuation of the Agreement, or if such appropriation is reduced by the veto of the Governor or by any means provided in the Appropriations Act to prevent the total appropriation for the year from exceeding revenues for that year, or for any other lawful purpose, and the effect of such reduction is to provide insufficient monies for the continuation of the Agreement, the Agreement shall terminate on the date of the beginning of the first fiscal year for which funds are not appropriated.

#### **INDEMNIFICATION**

The Institution agrees that the State Board of Elementary and Secondary Education (BESE), and the Department of Education have no responsibility for any health and safety issues resulting from the operation of the USDA Child Nutrition Programs.

The Institution agrees to fully indemnify, hold harmless, and defend the State of Louisiana, BESE, and the Department of Education, their officers, directors, agents, contractors, and employees from any and all claims, demands, suits, actions, proceedings, loss, cost, and damages of every kind and description, including but not limited to attorneys' fees and/or litigation expenses which may be brought, made against, or incurred by the State, BESE, or the Department of Education arising from the institution's operation of any Child Nutrition Program and/or any activities related to the Institution's Child Nutrition Program.

The Institution agrees that at all times it will maintain full responsibility for health and safety issues resulting from the operation of its Child Nutrition Program. The Institution agrees that it is not acting as the agent of, or under the direction and control of BESE, the Department of Education or the State of Louisiana, and that BESE, the Department of Education, and the State of Louisiana do not assume liability for any loss or injury resulting from the acts or omissions of the Institution's agents or employees.

The Institution agrees that BESE, the Department of Education, and the State of Louisiana are not liable for the debts or financial obligations of the Institution.

The Institution acknowledges that the State of La, BESE, and DOE have no responsibility or control over the health and safety issues in the operation of FDCHFP Provider's programs, and that it is the exclusive responsibility of the Institution to monitor and inspect Provider's program operations. It is also the FDCHFP Sponsor's exclusive responsibility to take action, as permitted in the applicable regulation, if a health or safety issue comes to its attention.

#### **PENALTIES**

Whoever embezzles, willfully misapplies, steals, or obtains by fraud any funds, assets, or property provided under programs provided by this agreement, whether received directly or indirectly from the Department, shall, if such funds, assets, or property are of a value of \$100 or more, be fined no more than \$25,000 or imprisoned not more than five (5) years or both; or, if such funds, assets, or property are of a value of less than \$100, be fined not more than \$1,000 or imprisoned not more than one (1) year or both. Whoever receives, conceals, or retains for personal use or gain, funds, assets, or property provided under this part, whether received directly or indirectly from the Department, knowing such funds, assets, or property have been embezzled, willfully misapplied, stolen, or obtained by fraud, shall be subject to the same penalties.



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Jefferson Community Action Programs

BOARD CHAIRMAN / OWNER

(Must Complete)

Christopher

(Print: First Name)

Roberts

(Print: Last Name)

Board Chair/Owner

(Title)

07/01/1977

(Date of Birth – mm/dd/yyyy)

1221 Elmwood Park Blvd, #1016

(Mailing Address)

Jefferson

(City)

LA

(State)

70123

(Zip Code)

chrisroberts@jeffparish.net

(Email Address)

(504)731-4646

(Phone Number)

(Signature)

(Date)

9/8/2017

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AUTHORIZED REPRESENTATIVE (required)

(Must be an Employee, Board Member, or Owner/Head of the Organization)

Jedidiah

(Print: First Name)

Jackson

(Print: Last Name)

Authorized Representative

(Title)

05/17/1983

(Date of Birth – mm/dd/yyyy)

1221 Elmwood Park Blvd. #402

(Mailing Address)

Jefferson

(City)

LA

(State)

70123

(Zip Code)

jbjackson@jeffparish.net

(\*Email Address to be used as official address)

(504)736-6900

(Phone Number)

(Signature)

(Date)

**SUPERINTENDENT/HEAD OF ORGANIZATION/EXECUTIVE DIRECTOR**

**(Must Complete)**

I certify that I understand and accept that these assurances are binding on the Institution, its successors, transferees, and assignees as long as it receives Federal financial assistance. These assurances are given in consideration of and for the purpose of obtaining any and all Federal financial assistance available to operate the CNP for which the Institution is eligible in reliance upon the representations made in this agreement. The person whose signature appears below is authorized to sign this assurance on behalf of the Institution. This agreement supersedes any prior agreement for participation in one of the Federal Child Nutrition Programs, listed herein, within the Louisiana State Department of Education.

As head of the organization, I certify that the organization has authorized the person listed as "Authorized Representative", who is an employee, board member or owner of the organization, to act on behalf of the organization, including all aspects of administration of the federal child nutrition programs.

I understand that any updates to this agreement may be provided through the annual on-line program application process and the institution will have the opportunity to review any such updates prior to accepting and applying for continued participation in the Child Nutrition Programs.

I also understand and agree that the email address listed as that of the Authorized Representative will be used to send the user name and password to the Authorized Representative to access the CNP Web Site and should be maintained in a secure manner. As the email address of record, it will be used to send all State Agency official correspondence. The Institution's telephone number, as provided on page one of this agreement, must be in operation during normal business hours.

The information in this Agreement is true and correct to the best of my knowledge, including the name and mailing address of the Institution. I understand that this information is hereby given in connection with the receipt of Federal funds; that the State Agency personnel may, for cause, verify information; and that deliberate misrepresentation may subject me to prosecution under applicable State and Federal criminal statutes.

Jedidiah

(Print: First Name)

Jackson

(Print: Last Name)

Executive Director

(Title)

05/17/1983

(Date of Birth – mm/dd/yyyy)

1221 Elmwood Park Blvd. #402

(Mailing Address)

Jefferson

(City)

LA

(State)

70123

(Zip Code)

jbjackson@jeffparish.net

(Email Address)

(504)736-6900

(Phone Number)

(Signature)

(Date)



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**EFFECTIVE DATES OF AGREEMENT (To be completed by State Agency)**

This Agreement shall be effective beginning 09/14/2017 and shall be a permanent agreement unless terminated as herein provided.

APPROVED BY:  09/14/2017  
Director, Division of Nutrition Support (Date)

## ATTACHMENT C

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### PER MEAL REIMBURSEMENT RATES

NEW REIMBURSEMENT RATES ARE EFFECTIVE JULY EACH YEAR			
MEAL	JULY 2016	JULY 2017	JULY 2018
BREAKFAST	\$1.71	\$1.75	\$1.79
LUNCH	\$3.16	\$3.23	\$3.31
SNACK	\$0.86	\$0.88	\$0.91

## ATTACHMENT D

### OPTIMAL CAPACITY BY LOCATION BY YEAR

Total Funded Capacity is based on a Teacher to Student Ratio of 2:15. This means that for every 15 students, 2 teachers are required in the classroom for education and supervision. For example, the Total funded capacity of the Causeway location is 75. This location has 5 classrooms each with 2 teachers and the capacity for 15 children. (15 children times 5 classrooms equals 75 total funded capacity.)

Both Avondale and Clay Street serve breakfast only and were added in the Fiscal Year 2018. All other locations serve breakfast, lunch and a snack.

<b>FY 2018 Location</b>	<b>Total Funded Capacity</b>	<b>Average # Served/Day</b>	<b>% of Cap Served/Day</b>
<i>Avondale</i>	30	24	
Beechgrove	20	22	
Causeway	75	63	
<i>Clay Street</i>	15	13	
Jutland	75	64	
Kenner	75	60	
Lapalco	159	114	
Terrytown-Gretna	180	127	
	629	487	77%
<b>FY 2017 Location</b>	<b>Total Funded Capacity</b>	<b>Average # Served/Day</b>	<b>% of Cap Served/Day</b>
<i>Avondale</i>			
Beechgrove	20	27	
Causeway	75	64	
<i>Clay Street</i>			
Jutland	75	75	
Kenner	75	64	
Lapalco	159	112	
Terrytown-Gretna	180	117	
	584	459	79%

# ATTACHMENT E

## PROGRAM REVENUE/EXPENSE BY YEAR

Jefferson Parish FMS		FINANCIAL MANAGEMENT						PAGE 1
DATE 5/06/19		PROJECT BUDGET TO ACTUAL REPORT						PT0750
TIME 14:21:04		PROJECT MANAGER: *ALL						THAZELBA
		Life To Date as of 5/06/2019						
PROJECT	SUB PROJECT	ADOPTED	BUDGET	AMENDED	L-T-D	L-T-D	L-T-D	CURRENT
ACCOUNT NUMBER		BUDGET	AMENDMENTS	BUDGET	ENCUMBRANCES	TRANSACTIONS	PCT. USED	MONTH
=====								
10789 HEADSTART FOOD SERVICE								
=====								
015 16-17 HEADSTART FOOD SERVICE								
-----								
5220.08	LA ED	.00	506496.85	506496.85	.00	506496.85	.00	100%
5911.21020	TRFFRHHSR	.00	420872.36	420872.36	.00	420872.36	.00	100%
REVENUE TOTALS:		.00	927369.21	927369.21	.00	927369.21	.00	100%
=====								
7011	ADMIN SAL	.00	41926.93	41926.93	.00	41926.93	.00	100%
7011.3	ADM COMP T	.00	604.32	604.32	.00	604.32	.00	100%
7013	FIELD SAL	.00	340492.69	340492.69	.00	340492.69	.00	100%
7013.3	FLD COMPTM	.00	823.06	823.06	.00	823.06	.00	100%
7031	ACC LEAVE	.00	462.35	462.35	.00	462.35	.00	100%
7110.1	MEDICARE	.00	5052.18	5052.18	.00	5052.18	.00	100%
7110.2	FICA	.00	10226.32	10226.32	.00	10226.32	.00	100%
7121.1	JPRS	.00	4386.25	4386.25	.00	4386.25	.00	100%
7122.1	PAR EMP	.00	25152.08	25152.08	.00	25152.08	.00	100%
7131.1	HLTH-CURR	.00	96571.12	96571.12	.00	96571.12	.00	100%
7132.1	LIFE-CURR	.00	435.57	435.57	.00	435.57	.00	100%
7133	PENS FACTR	.00	498.35	498.35	.00	498.35	.00	100%
7140	UNEMP INS	.00	1011.86	1011.86	.00	1011.86	.00	100%
7150	WORK COMP	.00	3488.81	3488.81	.00	3488.81	.00	100%
7161	TENUR PAY	.00	2369.28	2369.28	.00	2369.28	.00	100%
7235.5	KITCHSUPPL	.00	30892.85	30892.85	.00	30892.85	.00	100%
7235.7	FOOD	.00	273425.29	273425.29	.00	273425.29	.00	100%
7332.1	COMP SERV	.00	22010.22	22010.22	.00	22010.22	.00	100%
7336	RISK MGMT	.00	772.19	772.19	.00	772.19	.00	100%
7338	SAFETYUNIT	.00	294.40	294.40	.00	294.40	.00	100%
7531	INSURANCE	.00	63657.00	63657.00	.00	63657.00	.00	100%
7562.1	AUTO EXP	.00	451.59	451.59	.00	451.59	.00	100%
7562.3	TRNG & TRV	.00	2364.50	2364.50	.00	2364.50	.00	100%
EXPENSE TOTALS:		.00	927369.21	927369.21	.00	927369.21	.00	100%
=====								
GRAND TOTAL		.00	.00	.00	.00	.00	.00	+++

FY2017

Dept of Ed Revenue \$486,924

Cash in Lieu 19,573

Program Revenue \$504,497

Wages & Benefits \$533,501

Food Costs \$273,425

PROJECT									CURRENT
SUB PROJECT		ADOPTED	BUDGET	AMENDED	L-T-D	L-T-D	L-T-D	PCT.	MONTH
ACCOUNT NUMBER		BUDGET	AMENDMENTS	BUDGET	ENCUMBRANCES	TRANSACTIONS	BALANCE USED	TRANSACTIONS	
=====									
10789 HEADSTART FOOD SERVICE									
=====									
015 16-17 HEADSTART FOOD SERVICE									
-----									
5220.08	LA ED	.00	506496.85	506496.85	.00	506496.85	.00	100%	.00
5911.21020	TRFFRHHSR	.00	420872.36	420872.36	.00	420872.36	.00	100%	.00
REVENUE TOTALS:		.00	927369.21	927369.21	.00	927369.21	.00	100%	.00
7011	ADMIN SAL	.00	41926.93	41926.93	.00	41926.93	.00	100%	.00
7011.3	ADM COMP T	.00	604.32	604.32	.00	604.32	.00	100%	.00
7013	FIELD SAL	.00	340492.69	340492.69	.00	340492.69	.00	100%	.00
7013.3	FLD COMPTM	.00	823.06	823.06	.00	823.06	.00	100%	.00
7031	ACC LEAVE	.00	462.35	462.35	.00	462.35	.00	100%	.00
7110.1	MEDICARE	.00	5052.18	5052.18	.00	5052.18	.00	100%	.00
7110.2	FICA	.00	10226.32	10226.32	.00	10226.32	.00	100%	.00
7121.1	JPRS	.00	4386.25	4386.25	.00	4386.25	.00	100%	.00
7122.1	PAR EMP	.00	25152.08	25152.08	.00	25152.08	.00	100%	.00
7131.1	HLTH-CURR	.00	96571.12	96571.12	.00	96571.12	.00	100%	.00
7132.1	LIFE-CURR	.00	435.57	435.57	.00	435.57	.00	100%	.00
7133	PENS FACTR	.00	498.35	498.35	.00	498.35	.00	100%	.00
7140	UNEMP INS	.00	1011.86	1011.86	.00	1011.86	.00	100%	.00
7150	WORK COMP	.00	3488.81	3488.81	.00	3488.81	.00	100%	.00
7161	TENUR PAY	.00	2369.28	2369.28	.00	2369.28	.00	100%	.00
7235.5	KITCHSUPPL	.00	30892.85	30892.85	.00	30892.85	.00	100%	.00
7235.7	FOOD	.00	273425.29	273425.29	.00	273425.29	.00	100%	.00
7332.1	COMP SERV	.00	22010.22	22010.22	.00	22010.22	.00	100%	.00
7336	RISK MGMT	.00	772.19	772.19	.00	772.19	.00	100%	.00
7338	SAFETYUNIT	.00	294.40	294.40	.00	294.40	.00	100%	.00
7531	INSURANCE	.00	63657.00	63657.00	.00	63657.00	.00	100%	.00
7562.1	AUTO EXP	.00	451.59	451.59	.00	451.59	.00	100%	.00
7562.3	TRNG & TRV	.00	2364.50	2364.50	.00	2364.50	.00	100%	.00
EXPENSE TOTALS:		.00	927369.21	927369.21	.00	927369.21	.00	100%	.00
=====									
GRAND TOTAL . . . . :		.00	.00	.00	.00	.00	.00	+++	.00

Jefferson Parish FMS  
DATE 5/06/19  
TIME 14:21:21

# FINANCIAL MANAGEMENT

PAGE 1  
PT0750  
THAZELBA

PROJECT BUDGET TO ACTUAL REPORT  
PROJECT MANAGER: \*ALL  
Life To Date as of 5/06/2019

PROJECT	SUB PROJECT	ADOPTED	BUDGET	AMENDED	L-T-D	L-T-D	L-T-D	PCT.	CURRENT
ACCOUNT	NUMBER	BUDGET	AMENDMENTS	BUDGET	ENCUMBRANCES	TRANSACTIONS	BALANCE	USED	MONTH
									TRANSACTIONS
=====									
10789	HEADSTART FOOD SERVICE								
=====									
016	17-18 HEADSTART FOOD SERVICE								
=====									
5220.08	LA ED	.00	521819.92	521819.92	.00	521819.92	.00	100%	.00
5810	OTHERINC	.00	.00	.00	.00	3.68	3.68-	+++	3.68
5911.21020	TRFPRHSDR	.00	283337.29	283337.29	.00	283337.29	.00	100%	.00
=====									
REVENUE TOTALS:		.00	805157.21	805157.21	.00	805160.89	3.68-	100%	3.68
=====									
7011	ADMIN SAL	.00	44991.51	44991.51	.00	44991.51	.00	100%	.00
7011.3	ADM COMP T	.00	559.82	559.82	.00	559.82	.00	100%	.00
7013	FIELD SAL	.00	316766.47	316766.47	.00	316766.47	.00	100%	.00
7013.3	FLD COMPTM	.00	133.19	133.19	.00	133.19	.00	100%	.00
7031	ACC LEAVE	.00	895.87	895.87	.00	895.87	.00	100%	.00
7110.1	MEDICARE	.00	4926.56	4926.56	.00	4926.56	.00	100%	.00
7110.2	FICA	.00	7622.34	7622.34	.00	7622.34	.00	100%	.00
7121.1	JPRS	.00	3389.90	3389.90	.00	3389.90	.00	100%	.00
7122.1	PAR EMP	.00	27108.91	27108.91	.00	27108.91	.00	100%	.00
7131.1	HLTH-CURR	.00	64535.73	64535.73	.00	64535.73	.00	100%	.00
7132.1	LIFE-CURR	.00	428.10	428.10	.00	428.10	.00	100%	.00
7133	PENS FACTR	.00	577.59	577.59	.00	577.59	.00	100%	.00
7140	UNEMP INS	.00	555.02	555.02	.00	555.02	.00	100%	.00
7150	WORK COMP	.00	1897.26	1897.26	.00	1897.26	.00	100%	.00
7161	TENUR PAY	.00	2860.00	2860.00	.00	2860.00	.00	100%	.00
7235.5	KITCHSUPPL	.00	15798.88	15798.88	133.00	15798.88	133.00-	100%	.00
7235.7	FOOD	.00	273809.88	273809.88	1877.34	273809.88	1877.34-	100%	.00
7332.1	COMP SERV	.00	22278.66	22278.66	.00	22278.66	.00	100%	.00
7336	RISK MGMT	.00	359.91	359.91	.00	359.91	.00	100%	.00
7338	SAFETYUNIT	.00	254.69	254.69	.00	254.69	.00	100%	.00
7531	INSURANCE	.00	13754.00	13754.00	.00	13754.00	.00	100%	.00
7562.1	AUTO EXP	.00	309.02	309.02	.00	309.02	.00	100%	.00
7562.3	TRNG & TRV	.00	1343.90	1343.90	.00	1343.90	.00	100%	.00
=====									
EXPENSE TOTALS:		.00	805157.21	805157.21	2010.34	805157.21	2010.34-	100%	.00
=====									
17-18 HSPH TOTALS . . . :		.00	.00	.00	2010.34-	3.68	2006.66	+++	3.68
=====									
H/S F/S TOTALS . . . :		.00	.00	.00	2010.34-	3.68	2006.66	+++	3.68
=====									
GRAND TOTAL . . . . . :		.00	.00	.00	2010.34-	3.68	2006.66	+++	3.68

## FY 2018

Dept of Ed Revenue \$501,956  
Cash in Lieu 19,864  
Program Revenue \$521,820

Wages & Benefits \$477,248  
Food Costs \$273,810

PROJECT BUDGET TO ACTUAL REPORT  
PROJECT MANAGER: \*ALL  
Life To Date as of 5/06/2019

PROJECT		CURRENT						
SUB PROJECT	ADOPTED	BUDGET	AMENDED	L-T-D	L-T-D	L-T-D	PCT.	MONTH
ACCOUNT NUMBER	BUDGET	AMENDMENTS	BUDGET	ENCUMBRANCES	TRANSACTIONS	BALANCE USED	TRANSACTIONS	
=====								
10789 HEADSTART FOOD SERVICE								
=====								
016 17-18 HEADSTART FOOD SERVICE								
-----								
5220.08	LA ED	.00	521819.92	521819.92	.00	521819.92	.00 100%	.00
5810	OTHERINC	.00	.00	.00	.00	3.68	3.68- +++	3.68
5911.21020	TRFFRHHSR	.00	283337.29	283337.29	.00	283337.29	.00 100%	.00
REVENUE TOTALS:		.00	805157.21	805157.21	.00	805160.89	3.68- 100%	3.68
7011	ADMIN SAL	.00	44991.51	44991.51	.00	44991.51	.00 100%	.00
7011.3	ADM COMP T	.00	559.82	559.82	.00	559.82	.00 100%	.00
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7013.3	FLD COMPTM	.00	133.19	133.19	.00	133.19	.00 100%	.00
7031	ACC LEAVE	.00	895.87	895.87	.00	895.87	.00 100%	.00
7110.1	MEDICARE	.00	4926.56	4926.56	.00	4926.56	.00 100%	.00
7110.2	FICA	.00	7622.34	7622.34	.00	7622.34	.00 100%	.00
7121.1	JPRS	.00	3389.90	3389.90	.00	3389.90	.00 100%	.00
7122.1	PAR EMP	.00	27108.91	27108.91	.00	27108.91	.00 100%	.00
7131.1	HLTH-CURR	.00	64535.73	64535.73	.00	64535.73	.00 100%	.00
7132.1	LIFE-CURR	.00	428.10	428.10	.00	428.10	.00 100%	.00
7133	PENS FACTR	.00	577.59	577.59	.00	577.59	.00 100%	.00
7140	UNEMP INS	.00	555.02	555.02	.00	555.02	.00 100%	.00
7150	WORK COMP	.00	1897.26	1897.26	.00	1897.26	.00 100%	.00
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7332.1	COMP SERV	.00	22278.66	22278.66	.00	22278.66	.00 100%	.00
7336	RISK MGMT	.00	359.91	359.91	.00	359.91	.00 100%	.00
7338	SAFETYUNIT	.00	254.69	254.69	.00	254.69	.00 100%	.00
7531	INSURANCE	.00	13754.00	13754.00	.00	13754.00	.00 100%	.00
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7562.3	TRNG & TRV	.00	1343.90	1343.90	.00	1343.90	.00 100%	.00
EXPENSE TOTALS:		.00	805157.21	805157.21	2010.34	805157.21	2010.34- 100%	.00
17-18 HSFH TOTALS . . :		.00	.00	.00	2010.34-	3.68	2006.66 +++	3.68
H/S F/S TOTALS . . . :		.00	.00	.00	2010.34-	3.68	2006.66 +++	3.68
=====								
GRAND TOTAL . . . . :		.00	.00	.00	2010.34-	3.68	2006.66 +++	3.68



## NATIONAL FOOD SERVICE MANAGEMENT INSTITUTE GUIDELINES<sup>1</sup>

### Food Service Staffing Plan

The Food Service Staffing Plan is based upon meal equivalents which is a calculation that recognizes both the actual number of reimbursable meals and local revenue at the respective schools. The calculated meal equivalent is used to help establish the number of labor hours needed at each cafeteria site. The meal equivalent is a method that allows the district to equate all meals to one standard, the student lunch. The calculation illustrated below is provided by the National Food Service Management Institute.

1. Regardless of the size of the basic food program, it appears that a minimum requirement exists. The requirement is established at 23.0 hours for elementary schools with 320 meal equivalents and 33.0 hours for secondary schools with 400 meal equivalents in order to have a full kitchen staff. Elementary schools with meal equivalents less than 320 and secondary schools with meal equivalents less than 400 may operate as a finishing kitchen fed from a satellite site and/or have a dual cafeteria manager with limited staff.
2. The number of serving lines used in the cafeteria has to be considered when establishing the required number of labor hours.
3. Schools serving satellite locations present an unusual situation and must be examined on an individual basis. Adjustments are made at the direction of the Superintendent.
4. Elementary schools with an average meal equivalent below 999 meals are staffed with at cafeteria manager. Elementary schools with an average meal equivalent above 1000 meals and secondary schools with an average meal equivalent above 500 meals are staffed with a senior cafeteria manager.

The method used to calculate the meal equivalent for each cafeteria is the sum of the formulas presented below:

- **Lunch:** All student reimbursable lunches and adult lunches are counted as one (1) meal equivalent for each lunch served.
- **Breakfast:** The calculation used to determine a breakfast meal equivalent specifies that three (3) breakfasts are the equivalent of two (2) lunches (divide the number of breakfast served by 1.5).
- **Snack:** The calculation used to determine a snack meal equivalent specifies that four (4) snacks are the equivalent to one (1) lunch (divide the number of snacks served by 4).
- **Other Food Sales:** *A la carte*, catered meals, and special school function revenues are divided by the sum of the free lunch reimbursement rate and the federal commodity value per meal.

#### Procedures for Determining Food Service Projected Allocations

Allocations will be based upon the average meal equivalents for a four month period (August – December), adjusted to reflect enrollment trends.

1.  $\frac{\text{Projected Membership}}{\text{Actual December Membership}} = \text{Next Year Projected Membership Ratio}$
2.  $\frac{\text{YTD Meal Equivalents}}{\text{Operating Days}} = \text{Average Meal Equivalents}$
3.  $\text{Ratio} \times \text{Average Meal Equivalents} = \text{Projected Meal Equivalents}$
4. Refer to the Staffing Formula for allocated hours
5.  $\frac{\text{Allocated Hours}}{8} = \text{Allocated Units}$

<sup>1</sup> Guideline excerpted from Brevard County, Florida, School District report titled “Personnel Allocations 2017-18” on file with the Department of Internal Audit.

## Food Service Staffing Formula

### Meal Equivalent Conversion Tables

Elementary Schools and Satellite Programs		Secondary Schools and Satellite Programs	
Meal Equivalents	Allocated Hours	Meal Equivalents	Allocated Hours
100 – 200	12.0	219 – 269	22.0
201 – 269	15.0	270 – 334	25.0
270 – 319	19.0	335 – 399	29.0
320 – 375	23.0	400 – 500	33.0
376 – 426	24.0	501 – 550	34.0
427 – 477	25.0	551 – 600	36.0
478 – 528	26.0	601 – 700	40.0
529 – 579	27.0	701 – 800	44.0
580 – 620	31.0	801 – 865	56.0
621 – 720	35.0	866 – 930	60.0
721 – 820	39.0	931 – 995	64.0
821 – 920	43.0	996 – 1120	68.0
921 – 1020	47.0	1121 – 1245	72.0
1021 – 1120	51.0	1246 – 1369	76.0
1121 +	55.0	1370 – 1494	80.0
		1495 – 1654	84.0
		1655 +	88.0

## ATTACHMENT G

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### MEAL EQUIVALENTS AND STAFFING COSTS BY LOCATION





# MEAL EQUIVALENTS CALCULATION AND STAFFING COSTS BY LOCATION

## SCENARIO A

FY 2018 ACTUAL vs. RECOMMENDED

	1	2	x	3	4	5	6		
	Avondale*	Beechgrove	Causeway	Clay Street*	Jutland	Kenner	Lapalco	Tt-Gretna	TOTAL
Capacity 2:15	30	20	75	15	75	75	159	180	629
ADA / # per Meal	24	22	63	13	64	60	114	127	487
Breakfast		15	42		43	40	76	85	300
Lunch		22	63		64	60	114	127	450
Snack	6	6	16	3	16	15	29	32	122
Meal Equivalents	6	42	121	3	123	115	219	243	872
Staff Position	Full Time Equivalents								Cost
Dietician	0.125	0.125	0.125	0.125	0.125	0.125	0.125	0.125	1.000 \$ 64,400
Cook II		1.000	1.000		1.000	1.000	1.000	1.000	6.000 235,200
Cook I			1.000		1.000	1.000	3.000	3.000	9.000 252,000
Actual Staffing	0.125	1.125	2.125	0.125	2.125	2.125	4.125	4.125	16.000 \$ 551,600
Staff Position	Full Time Equivalents								Cost
Dietician	0.125	0.125	0.125	0.125	0.125	0.125	0.125	0.125	1.000 \$ 64,400
Cook II		1.000	1.000		1.000	1.000	1.000	1.000	6.000 235,200
Cook I			0.500		0.500	0.500	0.875	0.875	3.250 91,000
Recommended	0.125	1.125	1.625	0.125	1.625	1.625	2.000	2.000	10.250 \$ 390,600
Cost Exceeds National Food Service Management Institute Guidelines by --->									\$ 161,000
Percent Overage ---->									29.2%

## SCENARIO B

ATTENDANCE INCREASES TO 85%

	1	2	x	3	4	5	6		
	Avondale*	Beechgrove	Causeway	Clay Street*	Jutland	Kenner	Lapalco	Tt-Gretna	TOTAL
Capacity 2:15	30	20	75	15	75	75	159	180	629
ADA / # per Meal	26	17	64	13	64	64	135	153	535
Breakfast		11	43		43	43	90	102	331
Lunch		17	64		64	64	135	153	496
Snack	6	4	16	3	16	16	34	38	134
Meal Equivalents	6	33	122	3	122	122	259	293	961
Staff Position	Full Time Equivalents								Cost
Dietician	0.125	0.125	0.125	0.125	0.125	0.125	0.125	0.125	1.000 \$ 64,400
Cook II		1.000	1.000		1.000	1.000	1.000	1.000	6.000 235,200
Cook I			0.500		0.500	0.500	0.875	1.375	3.750 105,000
Actual Staffing	0.125	1.125	1.625	0.125	1.625	1.625	2.000	2.500	10.750 \$ 404,600

## SCENARIO C

TEACHER-STUDENT RATIO 2:20

	1	2	x	3	4	5	6		
	Avondale*	Beechgrove	Causeway	Clay Street*	Jutland	Kenner	Lapalco	Tt-Gretna	TOTAL
Capacity 2:20	40	27	100	20	100	100	212	240	839
ADA / # per Meal	34	23	85	17	85	85	180	204	713
Breakfast		15	57		57	57	120	136	441
Lunch		23	85		85	85	180	204	662
Snack	9	6	21	4	21	21	45	51	178
Meal Equivalents	9	43	163	4	163	163	345	391	1,281
Staff Position	Full Time Equivalents								Cost
Dietician	0.125	0.125	0.125	0.125	0.125	0.125	0.125	0.125	1.000 \$ 64,400
Cook II		1.000	1.000		1.000	1.000	1.000	1.000	6.000 235,200
Cook I			0.500		0.500	0.500	1.875	1.500	4.875 136,500
Actual Staffing	0.125	1.125	1.625	0.125	1.625	1.625	3.000	2.625	11.875 \$ 436,100

## ATTACHMENT H

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### FOOD COST TIPS<sup>2</sup>



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<sup>2</sup> Taken from an article posted by Profit Line Consulting at <http://www.restaurantexperts.com/20-Food-Cost-Tips-v-69.htm>.



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## 20 Food Cost Tips

Over the last 31 years in the restaurant business, I have acquired and shared many tips and strategies that are vital to controlling food cost. Some are easier to implement and monitor than others, but each one, when used properly will have a positive impact on your food costs.

Your own success depends primarily on your ability to motivate, empower, challenge, and encourage your employees to take the lead when it comes to food costs. This is the underlying secret to success.

If you (the owner/operator) were the only one handling the food from start to finish, then it would be a different story. However, that is not the case (at least I hope not).

So here is a partial list of tips that can assist you in increasing your **Profit Line**.

**1. Make sure all employees are properly trained.** A lot of you out there are saying of course, but I am amazed at the amount of employees I run into that don't even know what food cost is and how they affect it.

**2. Implement an incentive program that rewards decreasing food waste.** Nothing works better as a motivator than an incentive program. Yes it takes effort and follow through to monitor the results. However, incentive contests have a two-fold effect. First it makes a task more fun because people like to be challenged. And second it makes all of your employees aware of food costs.

**3. Control your inventory.** Nothing will drive up food costs faster than having too much inventory on hand. First of all a large inventory leads to food spoilage. And second it is harder to detect when food is missing.

**4. Emphasize proper portioning.** Communicate to your employees that proper portioning also leads to customer satisfaction. As an owner/operator you have spent a great deal of time perfecting your menu. You have priced your menu accordingly to insure your guests are satisfied and that you can make a decent profit. Some employees feel they are doing the customer a favor by piling on the ingredients. (If one is good, three is better). Educate them to the concept of consistency.

**5. Close supervision (lead by example).** I have seen many operations where the management staff is very lax in the way in which they monitor food portioning and waste. Sometimes it's an issue with them and sometimes it is not. Proper supervision includes consistency of standards.

**6. Train your cooks to get it right the first time.** Recooks are devastating to food costs. In most cases this is just a matter of insisting that everyone from the waitstaff to the cooks are well trained in the area of entering orders properly (computers) to reading and preparing the orders properly. Once again, training is the key.

**7. Theft.** Employee pilferage is a wide spread problem. Don't kid yourself; everyone has or is experiencing employee theft. I have written several articles on how to prevent employee theft. One suggestion goes back to inventory control. Keep your stock levels low! If your employees feel you are going to run out of a product, they are less inclined to take it.

**8. Explain to your employees theoretical vs. actual food cost.** Show them the numbers and what it all means. I have always used the example of how this relates to their personal grocery bill. For example: If you purchased a loaf of bread you might expect to make 12 sandwiches. However, that loaf only yielded 9 sandwiches. You would want to know what happened to the other slices, wouldn't you? It could have been dropped on the floor, torn, or someone may have walked into your home and stole it. Whatever the reason, if this were to continue time and time again, it would put a dent in your grocery bill.

**9. Waste! Waste! Waste!** Simply put, waste is like dumping food in the trash and writing a check for it.

**10. Have a food cost goal (and let your employees know what it is).** You can't improve cost controls without a goal. And you can't expect your employees to contribute to the goal if they have no idea what it is.

**11. Accurate food inventories.** Have you ever taken an inventory that didn't come out all right and you thought, "oh well, it will wash next week." But next week comes along and it didn't? Inventories play a major part in controlling food costs, but only if they are accurate.

**12. Make sure you get what you paid for.** Check all deliveries! Make sure you not only get the right amount of product you ordered, but also make sure you get the right quality.

**13. Use proper food rotation.** Use day dots or any other means to insure proper rotation of all food items.

**14. Monitor your employee meals.** Institute an employee meal policy and stick to it. I have always recommended an employee meal policy that is fair but also lets the employees know the value of the food they are consuming. Don't let your employees gobble up your profits

**15. .Keep Walk-Ins and Freezers locked.** This does help in keeping food pilferage to a minimum. Also, make sure you keep the keys in a secure place.

**16. Also, make available only enough products that will be used.** This includes prepping (monitor your usage so you know the correct amount to prep each day). Have you ever noticed how the end of the tube of toothpaste seems to last almost as long as the rest of the tube?

**17. Make sure the person doing the food ordering is properly trained.**

**18. Train your waitstaff to identify inconsistencies in portions.** A well trained waitstaff can identify and bring to your attention inconsistencies in portions and quality that can hurt your restaurants reputation.

**19. Use spatulas to scrape out all containers.**

**20. Strict adherence to all recipe standards is a must.** Make sure scales and other measuring tools are being used at all times.

Implementing these tips will have a profound affect on your operation. It takes persistence and energy to be successful in this business.

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## Tips for Success

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- [The Pricing Objective - Quick Tip #12](#)
- [Increase Your Sales](#)
- [The Pricing Decision](#)
- [The Importance of Knowing your Trading Area](#)
- [How to Manage a Successful Promotion](#)

### Cost Control

- [Improving Labor Productivity - Quick Tip #15](#)
- [Labor Cost Must Be Precontrolled](#)
- [How Much Inventory Should You Keep On Hand?](#)
- [Restaurant Profitability - The Managers Role Quick Tip #14](#)
- [Do You Have a Food Cost Problem?](#)
- [Why Your Food Cost May Be Too High - Quick Tip #13](#)
- [How Often Should You Take Inventory?](#)
- [Menu Variety - Quick Tip #7](#)
- [Make Cost Control Part Of Your Business Culture](#)
- [Keeping Track](#)
- [Inconsistent Portion Sizes - Quick Tip #5](#)
- [Why Standardize Your Recipes?](#)
- [Food Cost - Quick Tip #2](#)
- [Why You Need A Weekly Budget](#)
- [Ten Steps - Taking Inventory](#)
- [Four Faces Of Food Cost](#)
- [20 Food Cost Tips](#)
- [Protecting Your Profits](#)
- [100 Reasons For High Food Costs Part 1](#)
- [100 Reasons For High Food Costs Part 2](#)
- [100 Reasons For High Food Costs Part 3](#)
- [How to Protect Your Profits](#)
- [Food Costs](#)
- [Your Receiving Practices May Be Contributing to your Food Cost Problem](#)

### Human Resources

- [Improve Productivity - Quick Tip #16](#)
- [Delegate With Caution](#)
- [Seek Results.....Not Activities](#)
- [12 Points to Consider When Conducting Employee Evaluations](#)
- [Scheduling \(The Basics\) - Quick Tip # 9](#)
- [Presence and Service - Quick Tip #8](#)
- [The Top 10 Interviewing Mistakes Restaurant Operators Make](#)
- [Delegation - Quick Tip # 3](#)
- [8 Barriers To Effective Communication](#)
- [Establishing Standards In Your Restaurant](#)
- [The Restaurant Manager - Quick Tip #1](#)
- [Problems With An Employee's Performance](#)
- [Employee Training And Motivation](#)
- [7 Ways Your Staff Can Help You Make More Money](#)
- [12 Ways To Criticize Effectively](#)
- [9 Ways To Improve Your Employees Performance](#)
- [7 Tips To Reduce Turnover In Your Restaurant](#)
- [What to Look For in Potential Restaurant Employees](#)
- [Create a Positive Environment for Learning](#)
- [How To Make Your Employees Feel Indispensable](#)

## ATTACHMENT I

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### FULL RESPONSE FROM THE JEFFERSON COMMUNITY ACTION PROGRAM





# Internal Audit Report #2019-003

## Head Start Food Program: Operational Review Response

### **Overview:**

The Jefferson Community Action Program (JeffCAP) administers the Child and Adult Care Food Program (CACFP) through funding originating from the United States Department of Agriculture and culminating in grant funded by the State of Louisiana Department of Education. The program seeks to provide nutritious meals to children served in the Head Start Program which serves children from Birth –5.

JeffCAP seeks to provide evidence based solutions that will benefit the children and families served while maintaining a fiduciary responsibility to the Parish and grantors respectively. The purpose of this report is to acknowledge receipt of the internal audit and identify compliant based measures to improve operations.

### **GOAL #1 – OPERATIONAL GOAL**

**Increase Head Start Food Program Revenue from the funding source: Department of Education**

### **Suggestion:**

*JeffCAP should consider increasing the Teacher to Student Ratio from two Teachers to every fifteen Students (2:15) to 2:20, or otherwise to an accepted ratio as per 45 CFR § 1302.21(b). The highest acceptable ratio will aid in increasing revenues, thereby increasing the financial self-sufficiency of the Food Program. JeffCAP should implement or strengthen its efforts to increase attendance to the threshold of 85%. According to 45 CFR § 1302.16(a) (2), a program must implement strategies to promote attendance.*

### **Response:**

The audit revealed opportunities to increase revenue through “optimal capacity.” The term “optimal capacity” is relevant to the audit as it relates to the grant approved number of children for the program versus the Average Daily Attendance (ADA). In 2018, the findings note an “optimal capacity” of 629 and an ADA of 487.

As indicated by the ADA for this period, there may be opportunities to increase attendance which will increase revenue for the program. The program staff shall monitor attendance patterns and continuously implement the strategies to ***strengthen efforts*** to increase daily attendance.

### **Implication:**

*It is important that JeffCAP ensures that all claims do not provide the implication of Block Claiming of students. The policy takes into account that every child will not be present every day due to life circumstances and other legitimate reasons for absences. As such programs are cautioned to ensure that claims do not give the implication of being prefabricated. JeffCAP remains compliant in this area.*

# Internal Audit Report #2019-003

## Head Start Food Program: Operational Review Response

### **CACFP Policy # 03-05: Documenting Reasons for Block Claims**

Effective October 1, 2005, sponsoring organizations must comply with new regulatory requirements pertaining to conducting unannounced reviews of facilities as a result of a “block” claim. A block claim is a claim with no variation in meal counts, for any single meal type or combination of meal types, for any continuous 15 day period within the claim month. Program policies for attendance are in place to address the factors that may impede attendance and have an impact on the ADA.

### **Student/Teacher Ratios:**

The audit findings recommend increasing the class size to (20) children while maintain a staff of (2) teachers. The class sizes are approved by the Head Start grantee under the current grant cycle and the children benefit from small class sizes due to evidence based success of the program.

*4.1.6 Staffing and Classroom Space GOAL: Staffing is in accordance with the Head Start Program Performance Standards to meet the needs of children and promote their physical, social, emotional, and cognitive development. Refer to 45 CFR §1306.32 (a)(1-12) Classrooms size must allow for an optimal supervision ratio between staff and children. Head Start Performance Standards establish the permissible staff-child ratios and group sizes:*  
<https://eclkc.ohs.acf.hhs.gov/sites/default/files/pdf/head-start-design-guide.pdf>

The Scenarios identified as **A&B** represent limitations due to the approved grant application and best practices. As indicated, Scenario “**C**” can and will readily be through enforcing methods for monitoring attendance to assist in this area. Policies and procedures must be driven by best practices and include the family to be compliant with Head Start regulations. Procedures include but are not limited to:

- Monitoring attendance daily
- Daily telephone/email to parent/guardian
- Ensuring that vacancies are filled immediately

### **GOAL #2 - OPERATIONAL GOAL**

**Review the Head Start Food Program staffing structure to identify opportunities to decrease costs.**

### **Suggestion:**

*JeffCAP should examine current staffing levels and projected staffing levels, and take into consideration the guidelines as formulated by the National Food Service Management Institute. JeffCAP should then make staffing adjustments as appropriate. Additionally, menu creation should be reviewed to identify any opportunities to include less laborious food preparation that will still adhere to Federal Nutritional Guidelines. This will aid in the reduction of staffing levels to appropriate amounts.*

# Internal Audit Report #2019-003

## Head Start Food Program: Operational Review Response

### **Response:**

Expenditures for staffing takes into account uncommon variables that are not traditionally a factor but are unique to Jefferson Parish Policies such as tenure, merit increases and retirement. These expenses are mandatory and may represent an influence on direct costs and revenue. In an effort to reduce staff related expenses, the current staffing levels will be reviewed to ensure that each is relevant to operations and does not represent duplication in services. Additionally, efforts will be put forth to identify vacancies and fill only as necessary. The recommendations provided by the National Food Service Management Institute shall be utilized as a foundation for reducing costs in this area.

Meal preparation time varies across centers due to enrollment and may influence the number of staff members required dependent upon the complexity of the menu. Evaluation of each menu may be warranted and consideration will be given to varying the menu based upon enrollment and staff available for preparation.

### **GOAL #3 - OPERATIONAL GOAL**

**Review the Head Start Food Program food costs to identify opportunities to decrease such costs.**

**Suggestion:** The Dietitian and those responsible for ordering food should be given a cost threshold or goal to help keep food costs closer in line with the minimum requirement 50% of revenue as set forth by the USDA. Such focus is included in point #10 of Attachment H: 20 Food Cost Tips. These tips should be embraced and implemented as appropriate.

### **Response:**

***Food Costs attributed to the Head Start Food Program represented 56.2% and 54.5% of Total Department of Education revenue for the Food Program Fiscal Years 2017 and 2018, respectively. The findings represent room for improvement in this area and costs can be reduced by addressing the following:***

- Examine menus to ensure that the food selections are compliant yet cost effective to the program.
- Ensure that selections and menus do not contain time consuming recipes which has a direct impact on time expended by the staff.

# Internal Audit Report #2019-003

## Head Start Food Program: Operational Review Response

### **Summary:**

The Internal Audit provided a review of the program and provided suggestions that support program compliance while attempting to reduce financial responsibility on the Head Start Program and the General Fund.

The following goals will be immediately implemented:

- Monitor attendance patterns and ensure that attendance remains at an acceptable level to avoid “Block Claiming” and increase revenue.
- Review program operations to ensure compliance and cost saving measures. (i.e., review vendors, encumbered and unencumbered costs)
- Reduce costs associated with food purchases in an attempt pass a cost savings to staff costs.
- Reduce staff through attrition and or examination of over staffing at locations.

It is important that JeffCAP follows policies and procedures to remain compliant with all fiduciary stakeholders. While JeffCAP has other non-traditional financial responsibilities such as tenure and merit increases, every operational area shall be reviewed in an attempt to ensure that the program becomes more self-sufficient and less reliant on other funding sources.