



**STATE OF TENNESSEE
DEPARTMENT OF HUMAN SERVICES**

JAMES K. POLK BUILDING
505 DEADERICK STREET
NASHVILLE, TENNESSEE 37243
TELEPHONE: 615-313-4700 FAX: 615-741-4165
TTY: 1-800-270-1349
www.tn.gov/humanservices

BILL LEE
GOVERNOR

DANIELLE W. BARNES
COMMISSIONER

March 27, 2020

Boomer Leopold, Chairman of Board
YMCA of Memphis and the Mid-South
6373 Quail Hollow Road Suite 201
Memphis, Tennessee 38120-1405

Dear Mr. Leopold,

The Department of Human Services (DHS) - Division of Audit Services staff conducted an unannounced on-site monitoring review of the Child and Adult Care Food Program (CACFP) at YMCA of Memphis and the Mid-South (Sponsor), Application Agreement number 00601 on February 6, 2020. Additional information was requested and received on February 14, 2020. The purpose of this review was to determine if the Sponsor complied with *Title 7 of the Code of Federal Regulations* (CFR) applicable parts, provider agreement, and applicable Federal and State regulations.

Background

CACFP Sponsors utilize meal count sheets to record the number of breakfast, lunch, supper, and supplement meals served. Meals served by participating Sponsors must meet the minimum guidelines set by the United States Department of Agriculture (USDA) and DHS to be eligible for reimbursement. The CACFP Sponsor reports the number of meals served through the DHS Tennessee Information Payment System (TIPS) for reimbursement.

We inspected meal count sheets for our test period and reconciled the meals claimed to the meals reported as served for each meal service. We also assessed compliance with civil rights requirements.

Childcare Centers

The Sponsor had two childcare centers in operation during the month of December 2019. YMCA Child Development Center Lakeland was selected as the sample site, and we observed a meal service during the review month. Applications were requested for YMCA Child Development Grace Celebration site to meet the required valid statistical sample. We also reconciled the attendance at YMCA Child Development Center Graceland Celebration.

Our review of the Sponsor's records for December 2019 disclosed the following:

1. The Sponsor reported the number of participants in the free, reduced-price and paid categories incorrectly

Condition

Based on our review of the Claim for Reimbursement for December 2019, we noted that the Sponsor reported 81 participants in the free category, eight participants in the reduced-price category, and 90 participants in the paid category for a combined total of the two Sponsored sites. However, our review of the Sponsor's records verified there were zero participants in the free category, zero participants in the reduced-price category and 167 participants in the paid category. The differences were based on the following:

YMCA Child Development Center Lakeland

- There were six participants reported in the free category and five participants reported in the reduced-price category who did not have applications on file for the review month. These 11 participants were reclassified to paid.
- There were three participants reported in the free category, but the applications on file did not have an adult's signature, Families First case number, income, or last 4 digits of the adult's Social Security number. These three participants were reclassified as paid.
- There were two participants reported in the free category, but the applications on file did not have the last 4 digits of the adult's Social Security number or determining official's signature and/or date. These two participants were reclassified as paid.
- There were four participants reported in the free category and three participants reported in the reduced-price category, but the applications on file did not have the determining official's signature and/or date. These seven participants were reclassified as paid.
- The Sponsor over reported the total number of free participants by one and under reported the total number of paid participants by two

There were 114 participants reported on the Claim for Reimbursement for YMCA Child Development Center Lakeland. However, based on our review of the Sponsor's records, we noted that there were 115 participants enrolled in the program.

YMCA Child Development Center Grace Celebration

- There were 52 participants reported in the free category who did not have applications on file for the review month. These 52 participants were reclassified to paid.
- The Sponsor over reported the total number of free participants by 13.

There were 65 participants reported on the Claim for Reimbursement for YMCA Child Development Center Grace Celebration. However, based on our review of the Sponsor's records, we found there were 52 participants enrolled in the program.

Criteria

Title 7 of the Code of Federal Regulations, Section 226.10(c) states, "... In submitting a Claim for Reimbursement, each institution shall certify that the claim is correct and that records are available to support that claim ..."

Title 7 of the Code of Federal Regulations, Section 226.15(e)(2) states, "All types of centers, except for emergency shelters and at-risk afterschool care centers, must maintain information used to determine eligibility for free or reduced-price meals in accordance with §226.23(e)(1). For child care centers, such documentation of enrollment must be updated annually, signed by a parent or legal guardian, and include information on each child's normal days and hours of care and the meals normally received while in care."

Title 7 of the Code of Federal Regulations, Section 226.17(b)(8) states, in part, "Child care centers shall collect and maintain documentation of the enrollment of each child, including information used to determine eligibility for free and reduced price meals in accordance with §226.23(e)(1). ..."

Title 7 of the Code of Federal Regulations, Section 226.10 (c)(d) states, "All records to support the claim shall be retained for a period of three years after the date of submission of the final claim for the fiscal year to which they pertain, except that if audit findings have not been resolved, the records shall be retained beyond the end of the three year period as long as may be required for the resolution of the issues raised by the audit. All accounts and records pertaining to the Program shall be made available, upon request, to representatives of the State agency, of the Department, and of the U.S. Government Accountability Office for audit or review, at a reasonable time and place."

Recommendation

The Sponsor should maintain information used to determine eligibility and ensure that each participant is classified and reported accurately based on categorical or income eligibility. The Sponsor should also ensure applications are updated annually.

2. The Sponsor reported meal counts for Sponsored Childcare Centers incorrectly

Condition

The Claim for Reimbursement for the test month of December 2019 reported 495 breakfast meals, 1,727 lunch meals, and 1,085 supplements served. However, our review of the Sponsor's records verified 495 breakfast meals, 1,880 lunch meals, and 1,201 supplements for the two Sponsored sites combined prior to any meal disallowances. The Sponsor under reported the number of lunch meals by 153 and supplements by 116. The differences were based on the following:

YMCA Child Development Center Lakeland

The Claim for Reimbursement for December 2019 reported 1,035 lunch meals, and 1,085 supplements served. However, our review of the Sponsor's records verified 1,188 lunch meals, and 1,201 supplements prior to any meal disallowances.

As a result, the Sponsor under reported the number of lunch meals by 153 and supplements by 116.

Criteria

Title 7 of the Code of Federal Regulations, Section 226.10 (c) states in part “...In submitting a Claim for Reimbursement, each institution shall certify that the claim is correct and that records are available to support that claim...”

Recommendation

The Sponsor should ensure the claim for reimbursement is accurate and based on supporting documentation.

3. The Sponsor reported an incorrect number of a.m. supplements from an observed meal service

Condition

YMCA Child Development Center Lakeland

On December 2, 2019, we arrived at YMCA Child Development Center Lakeland at approximately 7:20 a.m. to observe the a.m. supplement meal service. The approved meal service time listed in TIPS was from 7:30 a.m. until 8:45 a.m. We observed 38 participants during the approved meal service time. However, the Sponsor reported a total of 68 a.m. supplements being served.

As a result, 30 supplements claimed for reimbursement were disallowed.

Criteria

Title 7 of the Code of Federal Regulations, Section 226.10 (c) states in part “...In submitting a Claim for Reimbursement, each institution shall certify that the claim is correct and that records are available to support that claim...”

Recommendation

The Sponsor should ensure the number of meals reported are accurate and for meals served during the approved meal service time.

4. The Sponsor did not provide infant menus for infants documented as served

Condition

YMCA Child Development Center Lakeland

Infant menus were not provided for infant meals documented as served. Infant meals are only reimbursable for infants through 11 months if the texture and consistency are appropriate for the age and development. The Sponsor stated infants eat from the menu provided for ages 1 year and older. Infants were documented as served for the following dates:

Date	Menu Deficiency	Number of Meals Disallowed
12/02/19	No infant menu provided	2 Supplements
12/09/19	No infant menu provided	2 Supplements
12/16/19	No infant menu provided	2 Supplements
12/17/19	No infant menu provided	2 Lunch meals 2 Supplements
12/23/19	No infant menu provided	2 Supplements
12/26/19	No infant menu provided	2 Lunch meals 2 Supplements
12/27/19	No infant menu provided	2 Lunch meals 2 Supplements
12/30/19	No infant menu provided	3 Lunch meals

No meals were disallowed due to technical assistance being provided on infant menu maintenance.

Criteria

Title 7 of the Code of Federal Regulations, Section 226.20 (b) states in part, "... Infant meals- (1) Feeding infants. Foods in reimbursable meals served to infants ages birth through 11 months must be of a texture and a consistency that are appropriate for the age and development of the infant being fed. Foods must also be served during a span of time consistent with the infant's eating habits."

Title 7 of the Code of Federal Regulations, Section 226.20(b)(4)(ii) states, "... (A) Breakfast, lunch, or supper. Six to 8 fluid ounces of breastmilk or iron-fortified infant formula, or portions of both; and 0 to 4 tablespoons of iron-fortified dry infant cereal, meat, fish, poultry, whole egg, cooked dry beans, or cooked dry peas; or 0 to 2 ounces (weight) of cheese; or 0 to 4 ounces (volume) of cottage cheese; or 0 to 4 ounces of yogurt; and 0 to 2 tablespoons of vegetable, fruit, or portions of both. Fruit juices and vegetable juices must not be served. (B) Snack. Two to 4 fluid ounces of breastmilk or iron-fortified infant formula; and 0 to ½ slice bread; or 0-2 crackers; or 0-4 tablespoons infant cereal or ready-to-eat cereals; and 0 to 2 tablespoons of vegetable or fruit, or portions of both. Fruit juices and vegetable juices must not be served. A serving of grains must be whole grain-rich, enriched meal, or enriched flour."

Recommendation

The Sponsor should ensure each infant has a menu which shows what was served at each meal service. The menu should comply with the USDA infant meal pattern guidelines according to the infant's age.

5. One center did not have a menu posted during a meal observation

Condition

YMCA Child Development Center Lakeland

The Sponsor did not have a menu posted in a conspicuous place at YMCA Child Development Center Lakeland during the a.m. supplement meal observation on December 2, 2019.

Criteria

The USDA Monitoring Handbook for State Agencies, page 29, states, “Institutions must serve meals according to the posted menus and document substitutions...”

Recommendation

The Sponsor should ensure the menu is posted for each meal service.

6. The Sponsor served a breakfast cereal that did not meet USDA meal pattern requirements

Condition

Based on our review of the menus for breakfast meals provided by the Sponsor, the following menus listed deficiencies.

- Whole Grain Frosted Flakes cereal was listed as served for the a.m. supplements on 12/12/19 and 12/20/19. This cereal contains 10 grams of sugar per 29 grams of dry cereal. This serving size cannot exceed 6 grams of sugar.

No meals were disallowed due to the Sponsor being provided technical assistance and time to conform to the updated USDA meal pattern requirements effective October 2017.

Criteria

Title 7 of the Code of Federal Regulations, Section 226.20(a)(4)(ii) states, “... Breakfast cereals must contain no more than 6 grams of sugar per dry ounce (no more than 21.2 grams sucrose and other sugars per 100 grams of dry cereal) ...”

Recommendation

The Sponsor should ensure menus meet the meal patterns established by the USDA.

7. The Sponsor reported the number of attendance days for Sponsored Childcare Centers incorrectly

Condition

Based on our review of the Claim for Reimbursement for December 2019, the Sponsor reported a total of 2,573 participant days for both sponsored childcare centers. However, we found that there were 2,413 participant days. The differences were based on the following:

YMCA Child Development Center Lakeland

Based on our review of the Claim for Reimbursement for December 2019, the Sponsor reported 1,615 participant days for YMCA Child Development Center Lakeland. However, we noted that there were 1,593 participant days.

YMCA Child Development Center Grace Celebration

Based on our review of the Claim for Reimbursement for December 2019, the Sponsor reported 958 participant days for YMCA Child Development Center Grace Celebration. However, we noted that there were 820 participant days.

Criteria

Title 7 of the Code of Federal Regulations, Section 226.10(c) states, "...In submitting a Claim for Reimbursement, each institution shall certify that the claim is correct and that records are available to support that claim..."

Recommendation

The Sponsor should ensure that attendance is accurate and reported based on supporting documentation.

8. The Sponsor did not maintain enrollment information

Condition

YMCA Child Development Center Lakeland

There were 115 participants that did not have an enrollment information on file.

Criteria

Title 7 of the Code of Federal Regulations, Section 226.16 (a) states, "Each sponsoring organization shall comply with all provisions of §226.15."

Title 7 of the Code of Federal Regulations, Section 226.15 (e)(2) states "Documentation of the enrollment of each participant at centers (except for outside-school-hours care centers, emergency shelters, and at-risk afterschool care centers). All types of centers, except for emergency shelters and at-risk afterschool care centers, must maintain information used to determine eligibility for free or reduced-price meals in accordance with §226.23(e)(1). For child care centers, such documentation of enrollment must be updated annually, signed by a parent or legal guardian, and include information on each child's normal days and hours of care and the meals normally received while in care."

Recommendation

The Sponsor should ensure enrollment information is maintained for each participant and updated annually.

At Risk Sites

The Sponsor had six at risk sites in operation during the month of December 2019. EA Harrold Elementary, Millington Elementary, and Shady Grove Elementary were selected as sample sites and a meal service was observed during the review period.

Our review of the Sponsor's records for December 2019 disclosed the following:

9. The Sponsor reported meal counts for Sponsored At-Risk feeding sites incorrectly

Condition

The Claim for Reimbursement for December 2019 reported 2,563 supper meals served for the six combined at-risk sites. However, our review of the Sponsor's records verified 2,526 supper meals prior to any meal disallowances. The Sponsor over reported the number of supper meals by 37. The differences were based on the following:

Millington Elementary

The Claim for Reimbursement for December 2019 reported 588 supper meals served for Millington Elementary. However, our review of the available records verified 581 supper meals prior to any disallowances. The Sponsor over reported the number of suppers by seven.

EA Harrold Elementary

The Claim for Reimbursement for December 2019 reported 544 supper meals served for EA Harrold Elementary. However, our review of the available records verified 496 supper meals prior to any disallowances. The Sponsor over reported the number of suppers by 48.

Shady Grove Elementary

The Claim for Reimbursement for December 2019 reported 372 supper meals served for Shady Grove Elementary. However, our review of the available records verified 390 supper meals prior to any disallowances. The sponsor under reported the number of suppers by 18.

This is a repeat finding from a previous report dated August 24, 2017

Criteria

Title 7 of the Code of Federal Regulations, Section 226.10 (c) states in part "...In submitting a Claim for Reimbursement, each institution shall certify that the claim is correct and that records are available to support that claim..."

Recommendation

The Sponsor should ensure that the claim for reimbursement is accurate and based on supporting documentation.

10. The Sponsor reported the number of attendance days for Sponsored At-Risk feeding sites incorrectly

Condition

The claim for reimbursement for December 2019 reported a total of 2,805 participant days for all at risk sites combined. However, based on our review of the Sponsor's records, we noted 2,799 participant day. The difference was based on the following:

Shady Grove Elementary

The Sponsor reported 376 participant days for Shady Grove Elementary. However, based on our review of records we found there were 370 participant days.

This is a repeat finding from a previous report dated August 24, 2017

Criteria

Title 7 of the Code of Federal Regulations, Section 226.10 (c) states, "... In submitting a Claim for Reimbursement, each institution shall certify that the claim is correct and that records are available to support that claim. ..."

Recommendation

The Sponsor should ensure the attendance is recorded and reported accurately. Appropriate supporting documentation should be maintained and available.

11. The number of supper meals verified exceeded the attendance at one feeding site

Condition

Shady Grove Elementary

Based on the meal count documentation for December 2019, the number of verified supper meals exceeded the verified attendance by 20. Our review verified 390 supper meals supported. The number of meals claimed should not exceed the verified attendance of 370.

As a result, 20 supper meals claimed for reimbursement were disallowed.

Criteria

Title 7 of the Code of Federal Regulations, Section 226.10 (c) states, in part "...In submitting a Claim for Reimbursement, each institution shall certify that the claim is correct and that records are available to support that claim. ..."

Recommendation

The Sponsor should ensure claims for reimbursement are completed correctly and based on accurate supporting documents.

12. Meals were served outside of the Sponsor's approved meal service time

Condition

During our meal service observations at two at-risk sites, we observed meals being served outside of the approved time listed in TIPS. Due to the monitor's presence and observation of compliant meals, not meals were disallowed. The following sites served meals outside of the approved meal service time:

EA Harrold Elementary

- The approved supper meal service time listed in TIPS was from 3:30 p.m. until 4:00 p.m. We arrived on December 5, 2019 at approximately 3:15 p.m. Staff served a total of 37 supper meals. Five of the 37 supper meals were served after 4:00 pm.

Shady Grove Elementary

- The approved meal service time listed in TIPS for supper was from 3:30 p.m. until 4:00 p.m. We arrived on December 16, 2019 at approximately 3:15 p.m. Staff started serving

at 3:20 pm.

No meals were disallowed since we observed the meals service.

Criteria

Title 7 of the Code of Federal Regulations, Section 226.17(b)(4) states, “Each child care center participating in the Program shall claim only the meal types specified in its approved application in accordance with the meal pattern requirements specified in §226.20....”

Title 7 of the Code of Federal Regulations, Section 226.17(b)(9) states, “Each child care center must maintain daily records of time of service meal counts by type (breakfast, lunch, supper, and snacks) served to enroll children, and to adults performing labor necessary to the foodservice.”

Recommendation

The Sponsor should ensure that meals are served during the approved meal service time.

13. The Sponsor reported the number of operation days incorrectly

Condition

Millington Elementary

The Sponsor reported 14 days of operation for Millington Elementary for the review period. However, our review of records verified 13 days of operation.

EA Harrold Elementary

The Sponsor reported 14 days of operation for EA Harrold Elementary for the review period. However, our review of records verified 12 days of operation.

Criteria

Title 7 of the Code of Federal Regulations, Section 226.10 (c) states, “... In submitting a Claim for Reimbursement, each institution shall certify that the claim is correct and that records are available to support that claim. ...”

Recommendation

The Sponsor should ensure claims for reimbursement are reported accurately and based on supporting documentation.

14. The Sponsor did not conduct monitoring of its feeding sites as required

Condition

During our Sponsor visit, we requested documentation of monitoring reviews for all sampled feeding sites. The Sponsor did not provide documentation to support compliance with monitoring of sponsored childcare centers or sponsored at risk sites.

The Sponsor had an approved monitoring plan in TIPS; however, the Sponsor did not complete the monitoring visits.

This is a repeat finding from a previous report dated August 24, 2017

Criteria

Title 7 of the Code of Federal Regulations, Section 226.16(d)(4)(iii) states, "Sponsoring organizations must review each facility three times each year, except as described in paragraph (d)(4)(iv) of this section. In addition:(A) At least two of the three reviews must be unannounced; (B) At least one unannounced review must include observation of a meal service; (C) At least one review must be made during each new facility's first four weeks of Program operations; and (D) Not more than six months may elapse between reviews."

Title 7 of the Code of Federal Regulations, Section 226.16(d)(4)(ii) states, "Reviews must examine the meal counts recorded by the facility for five consecutive days during the current and/or prior claiming period. For each day examined, reviewers must use enrollment and attendance records..."

Recommendation

The Sponsor should ensure monitoring requirements are met and documentation is maintained on file.

15. The Sponsor did not provide documentation for the required annual CACFP training

Condition

The Sponsor did not provide documentation of the annual CACFP training for staff of sponsored childcare centers or at-risk sites. This training is required and must emphasize food service procedures and record keeping requirements.

Criteria

Title 7 of the Code of Federal Regulations, Section 226.16 (d)(2) states, "Training on Program duties and responsibilities to key staff from all sponsored facilities prior to the beginning of Program operations. At a minimum, such training must include instruction, appropriate to the level of staff experience and duties, on the Program's meal patterns, meal counts, claims submission and review procedures, recordkeeping requirements, and reimbursement system. Attendance by key staff, as defined by the State agency, is mandatory;"

Title 7 of the Code of Federal Regulations, Section 226.16 (d)(3) states, "Additional mandatory training sessions for key staff from all sponsored childcare and adult day care facilities not less frequently than annually. At a minimum, such training must include instruction, appropriate to the level of staff experience and duties, on the Program's meal patterns, meal counts, claims

submission and review procedures, recordkeeping requirements, and reimbursement system. Attendance by key staff, as defined by the State agency, is mandatory;”

Recommendation

The Sponsor should administer the required annual training and maintain documentation on file.

16. An inventory of food and non-food items was not maintained

Condition

The Sponsor did not maintain an annual inventory of food and non-food items purchased with CACFP funds. As a result, we could not determine if excess CACFP funds exist.

Criteria

The Independent Center Child Care A Child and Adult Care Food Program Handbook, pages 56-57, in part states, “Many State agencies require the calculation of the "cost of food used" at the end of each month. Other State agencies may, however, require an inventory to be taken once a year so centers can make adjustments in the cost of food on an annual basis. In this case, the same procedure as for the monthly inventory would be followed, but only once a year.... Costs of Nonfood Supplies Nonfood supplies include small kitchen equipment, paper goods, such as napkins and plates, and cleaning supplies used directly for the food service operation. Itemized receipts or invoices must be kept on file as documentation. State agencies may require a monthly or yearly inventory of these supplies.”

Recommendation

The Sponsor should ensure an inventory is completed annually for food and nonfood supplies purchased with CACFP funds.

Observation

The Sponsor did not specify the type of fruit on lunch menus.

YMCA Child Development Center Lakeland

- The lunch menu on December 13, 2019 listed whole grain cheese pizza, corn, smiley fries, and fruit. The menu did not specify the type of fruit served.
- The lunch menu on December 19, 2019 listed whole grain turkey and cheese wrap, glazed carrots, and fruit. The menu did not specify the type of fruit served.

Technical Assistance

The Sponsor was provided technical assistance regarding meal pattern requirements, serving meals within the approved meal service time, the completion of income eligibility applications and maintaining enrollment information. Additionally, the Sponsor was referred to program management for further CACFP training.

Disallowed Meals Cost

Based on the review, we determined that the Sponsor's noncompliance with the applicable Federal and State regulations that govern the CACFP resulted in a total disallowed cost of \$3,820.74.

Corrective Action

The Sponsor must complete the following actions within 30 days from the date of this report:

- Log into the Tennessee Information Payment System (TIPS) and revise the claim submitted for December 2019, which contains the verified claim data from the enclosed exhibits. ***Please note that, if the claim is revised***, TIPS will automatically deduct the overpayment from your next CACFP claim for reimbursement. **OR**
- If you are no longer participating in the CACFP program, remit a check payable to the ***Tennessee Department of Human Services*** in the amount noted in the report for recovery of the amounts disallowed in this report. ***Please return the attached billing notice with your check***; and
- Prepare and submit a corrective action plan to address the deficiencies identified in this report. The corrective action plan template is attached. Please return the corrective action plan to:

AuditServices.CAPS.DHS@tn.gov

If you have questions relative to the corrective action plan, please contact:

Allette Vayda, Director of Operations
Child and Adult Care Food Program
James K. Polk Building, 15th Floor
505 Deaderick Street
Nashville, Tennessee 37243
Allette.Vayda@tn.gov
(615) 313-3769

Please note that the amount of disallowed cost is subject to an interest charge. The interest charge will be waived if your revised claim is completed within 30 days from the date of this report. If the revised claim is not completed by the 30-day deadline, an interest charge may be billed to your institution. Please mail your check and the billing notice to:

Child and Adult Care Food Program
Fiscal Services
James K. Polk Building, 16th Floor
505 Deaderick Street
Nashville, Tennessee 37243

In accordance with the federal regulation found at 7 *CFR Part 226.6 (k)*, your institution may appeal the amount of disallowed cost identified in this monitoring report. The procedures for submitting an appeal are enclosed. The appeal must be submitted to:

Tennessee Department of Human Services
Appeals and Hearings Division, Clerk's Office
P.O. Box 198996
Nashville, TN 37219

If the Institution decides to appeal the amount of disallowed administrative and meals cost, all appeal procedures must be followed as failure to do so may result in the denial of your request for an appeal.

We appreciate the assistance provided during this review. If you have any questions regarding this report, please contact Sean Baker, Audit Director 2, at 615-313-4727 or Sean.Baker@tn.gov.

Sincerely,

Sam O. Alzoubi

Sam O. Alzoubi, CFE
Director of Audit Services

Exhibit

cc: Brian McLaughlin, Executive Director, YMCA of Memphis and the Midsouth
Briana Terry, Program Coordinator, YMCA of Memphis and the Midsouth
Allette Vayda, Director of Operations, Child and Adult Care Food Program
Debra Pasta, Program Manager, Child and Adult Care Food Program
Elke Moore, Administrative Services Assistant 3, Child and Adult Care Food Program
Constance Moore, Program Specialist, Child and Adult Care Food Program
Marty Widner, Program Specialist, Child and Adult Care Food Program
Comptroller of the Treasury, State of Tennessee

EXHIBIT A

Verification of CACFP Sponsor of Affiliated Centers Claim

Sponsor: YMCA of Memphis and the Mid-South

Review Month/Year: December 2019

Total Reimbursement: \$ 4,900.77

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Number of Days that CACFP Food Service was operated	20	20
Total Attendance	2,573	2,413
Number of Breakfasts Served	495	495
Number of Lunches Served	1,727	1,880
Number of Supplements Served	1,085	1,171
Number of Participants in Free Category	81	0
Number of Participants in Reduced-Price Category	8	0
Number of Participants in Paid Category	90	0
Total Number of Participants	179	167
Total Number of Centers	XXXXXXXX	2

EXHIBIT B**Verification of Affiliated Sponsored Center Data****Center: YMCA Child Development Center Lakeland****Review Month/Year: December 2019****Center Reimbursement: \$ 1,465.90**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Number of Days that CACFP Food Service was operated	20	20
Total Attendance	1,615	1,593
Number of Lunch Meals Served	1,035	1,188
Number of Supplements Served	1,085	1,171
Number of Participants in Free Category	16	0
Number of Participants in Reduced-Price Category	8	0
Number of Participants in Paid Category	90	115
Total Number of Participants	114	115

EXHIBIT C

Verification of Affiliated Sponsored Center Data

Center: YMCA Child Development Grace Celebration

Review Month/Year: December 2019

Center Reimbursement: \$ 3,434.87

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Number of Days that CACFP Food Service was operated	NA	NA
Total Attendance	958	820
Number of Lunch Meals Served	NA	NA
Number of Supplements Served	NA	NA
Number of Participants in Free Category	65	0
Number of Participants in Reduced-Price Category	0	0
Number of Participants in Paid Category	0	52
Total Number of Participants	65	52

EXHIBIT D**Verification of CACFP Sponsor of At-Risk Afterschool Meals Program****Sponsor: YMCA of Memphis and the Mid-South****Review Month/Year: December 2019****Total Reimbursement: \$ 9,348.54**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Number of Days that CACFP Food Service was operated	22	22
Number of Sites	XXXXXXXX	6
Total Attendance	2,805	2,799
Number of Supper Meals Served	2,563	2,504

EXHIBIT E**Verification of At-Risk Afterschool Meals Program Individual Site Review Data****Site: EA Harrold Elementary**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Number of Days that CACFP Food Service was operated	14	12
Total Attendance	583	583
Number of Supper Meals Served	544	494

EXHIBIT F**Verification of At-Risk Afterschool Meals Program Individual Site Review Data****Site: Millington Elementary**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Number of Days that CACFP Food Service was operated	14	13
Total Attendance	628	628
Number of Supper Meals Served	588	581

EXHIBIT G

Verification of At-Risk Afterschool Meals Program Individual Site Review Data

Site: Shady Grove Elementary

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Number of Days that CACFP Food Service was operated	15	15
Total Attendance	376	370
Number of Supper Meals Served	372	370



**STATE OF TENNESSEE
DEPARTMENT OF HUMAN SERVICES**

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BILL LEE
GOVERNOR

DANIELLE W. BARNES
COMMISSIONER

March 27, 2020

Boomer Leopold, Chairman of Board
YMCA of Memphis and the Mid-South
6373 Quail Hollow Road Suite 201
Memphis, Tennessee 38120-1405

Note: If you are no longer participating in the CACFP, remit a check payable to the Tennessee Department of Human Services in the amounts disallowed in this report to the address below. Please return the attached billing notice with your check.

If you plan to continue participating in the CACFP, log into the Tennessee Information Payment System (TIPS) and revise the claim submitted for December 2019, which contains the verified claim data from the enclosed exhibits.

Institution Name:	YMCA of Memphis and the Mid South
Institution Address:	6373 Quail Hollow Road Suite 201 Memphis, Tennessee 38120-1405
Agreement Numbers:	00-601
Amount Due:	\$3,820.74
Due Date:	April 28, 2020

Please remit a check or money order payable to the Tennessee Department of Human Services in the amount noted above by the due date to:

Fiscal Services 16th Floor
James K. Polk Building
505 Deaderick Street
Nashville, Tennessee 37243
Tennessee Department of Human Services

Please note that the disallowed meals cost / overpayment of the CACFP is subject to an interest charge. The interest charge will be waived if the payment is received by the due date. If payment is not received by the end of 5th day of the due date, an interest charge may be added to the original amount due and will be billed to your entity.

If you have any questions regarding this notice, please feel free to contact Allette Vayda, Director of Operations at (615) 313-3769 or Allette.Vayda@tn.gov.

Thank you for your attention