



STATE OF TENNESSEE
DEPARTMENT OF HUMAN SERVICES

JAMES K. POLK BUILDING
505 DEADERICK STREET
NASHVILLE, TENNESSEE 37243-1403

TELEPHONE: 615-313-4700 FAX: 615-741-4165
TTY: 1-800-270-1349
www.tn.gov/humanservices

BILL LEE
GOVERNOR

DANIELLE W. BARNES
COMMISSIONER

September 25, 2019

Mike Creasy, Board Chairman
Southwest Human Resource Agency
P.O. Box 264
Henderson, Tennessee 38340-0264

Dear Mr. Creasy,

The Department of Human Services (DHS) – Division of Audit Services staff conducted an unannounced on-site monitoring review of the Summer Food Service Program (SFSP) at **Southwest Human Resource Agency** (Sponsor), Application Agreement 00-070, on August 12, 2019. 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.

Based on our review of the Sponsor's records and information provided, the Sponsor had 178 feeding sites operating during the review period. The following feeding sites were selected as the sample: **0546 Adamsville Elementary Summer School, 0648 Beech Bluff Recreation Center, 0062 Bethel Springs Elementary Summer School, 0069 Bolivar Elementary Special Education, 0072 Bolivar Middle Summer School, 0401 Boys and Girls Club Brownsville, 0327 Chester County Football, 0557 Decatur County Middle School, 0424 Decaturville Elementary ESP, 0623 Dresden High School, 0608 Greenfield School Summer, 0403 Haywood County Parks and Recreation, 0517 Henderson Co Summer School- Beaver Elementary, 0435 JCM Early College High, 0588 L and L Pampering, 0629 Lexington Village, 0607 Martin Elementary Summer School, 0624 Martin Primary School, 0208 Parris South Elementary, 0642 RIFA Bus Stop Café- Allenton, 0406 Scott Street Center, 0220 Selmer Community Center, 0221 Selmer Elementary School Summer School, 0587 The New Hub Club, 0266 Whiteville Elementary Summer School and 0523 Willow Courts.** In addition, we reviewed meal counts, training, monitoring, and racial and ethnic data at the Sponsor visit for all sites operating during the review period.

Background

SFSP 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 SFSP 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. In addition, we observed meal services during our site visits throughout the review period.

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

1. The Sponsor reported the number of meals served incorrectly

Condition

The Claim for Reimbursement Summary for June 2019, reported 43,226 first breakfast meals, 164 second breakfast meals, 61,103 first lunch meals, 184 second lunch meals, 7,038 first supper meals, 102 second supper meals, 2,011 first AM supplement meals, zero second AM supplement meals, 2,790 first PM supplement meals and one second PM supplement meal. However, our review of the available records reconciled 43,281 first breakfast meals and 164 allowable second breakfast meals, 61,077 first lunch meals and 187 allowable second lunch meals, 7,034 first supper meals and 102 allowable second supper meals, 2,020 first AM supplement meals and zero allowable second AM supplement meals, 2,790 first PM supplement meals and one second PM supplement meal. The differences were based on the following:

Breakfast Meals

Site Name	Reported 1 st Meals	Validated 1 st Meals	Reported 2 nd Meals	Validated 2 nd Meals	Difference
0266 Whiteville Elementary Summer School	419	474	0	0	55 first meals

As a result the Sponsor underreported 55 first breakfast meals.

Lunch Meals

Site Name	Reported 1 st Meals	Validated 1 st Meals	Reported 2 nd Meals	Validated 2 nd Meals	Difference
0641 Bolivar Central High Summer School	448	422	0	0	-26 first meals

As a result the Sponsor over-reported 26 first lunch meals.

Supper Meals

Site Name	Reported 1 st Meals	Validated 1 st Meals	Reported 2 nd Meals	Validated 2 nd Meals	Difference
0627 God Squad @ Eureka UMC	11	7	0	0	-4 first meals

As a result the Sponsor over-reported four first supper meals.

AM Supplements

Site Name	Reported 1 st Meals	Validated 1 st Meals	Reported 2 nd Meals	Validated 2 nd Meals	Difference
0604 CE Weldon Public Library	157	166	0	0	9 first meals

As a result the Sponsor under reported nine first a.m. supplements.

Criteria

Title 7 of the Code of Federal Regulations, Section 225.9 (d)(5) states, "... In submitting a claim for reimbursement, each sponsor shall certify that the claim is correct and that records are available to support this claim...."

Title 7 of the Code of Federal Regulations, Section 225.15(c)(1) states, "Sponsors shall maintain accurate records justifying all meals claimed and documenting that all Program funds were spent only on allowable Child Nutrition Program costs. Failure to maintain such records may be grounds for denial of reimbursement for meals served and/or administrative costs claimed during the period covered by the records in question. The sponsor's records shall be available at all times for inspection and audit by representatives of the Secretary, the Comptroller General of the United States, and the State agency for a period of three years following the date of submission of the final claim for reimbursement for the fiscal year."

Recommendation

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

This is a repeat finding from the monitoring report dated October 13, 2017.

2. Point of Service meal counts were not taken correctly

Condition

The site personnel did not correctly complete the daily point of service meal count sheets. Some of the numbers reported did not match what was noted on the forms. First and second meals that were not marked at the actual point of service were disallowed. Meals that were marked on the point of service meal count sheets but not included in the count of meals served have been added. The differences are noted in the chart below:

Name of Site	Number of first meals allowed/disallowed	Dates meals were allowed/disallowed
0403 Haywood County Parks and Recreation	-1 Breakfast meal	06/20/19
	-10 Lunch meals	06/04/19
	-4 Lunch meals	06/24/19
0648 Beech Bluff Recreation Center	-1 Breakfast meal	06/04/19
0660 Code Red Teen Camp	-1 Breakfast meal	06/20/19
	+5 Breakfast meals	06/28/19
0094 Creative Kids Learning Center	-4 Breakfast meals	06/03/19
	-4 Breakfast meals	06/04/19
	-22 Breakfast meals	06/07/19
0104 East Union Day Camp	-29 Breakfast meals	06/26/19
	-3 Breakfast meals	06/28/19
	-50 Lunch meals	06/14/19
0149 Hunter Hills	-2 Lunch meals	06/24/19
0391 Imagination Station-Main Street	-1 Breakfast meal	06/04/19
	+2 Lunch meals	06/06/19
0299 Jackson Career and Technology Summer School	-10 Breakfast meals	06/04/19
0300 Lee Ola Roberts Library	+3 Lunch meals	06/06/19
	-15 Lunch meals	06/07/19
	+1 Lunch meals	06/20/19
0170 Lincoln Courts Boys Club	+4 Breakfast meals	06/05/19
	+1 Lunch meal	06/04/19
	+1 Lunch meal	06/05/19
	+4 Lunch meals	06/14/19
0598 Mother Liberty CDF Freedom School	-14 Lunch meals	06/28/19
0198 New St. Luke Baptist Church Summer Camp	-2 Breakfast meals	06/21/19
0596 North Parkway Middle STEM Academy	-4 Lunch meals	06/07/19
0295 Northside High Summer School	-1 Breakfast meal	06/05/19
0291 Nova Camp Madison County Parks and Rec	-5 Lunch meals	06/07/19
	-29 Lunch meals	06/10/19
	-37 Lunch meals	06/11/19
	-10 Lunch meals	06/12/19
	-28 Lunch meals	06/13/19
	-24 Lunch meals	06/14/19
0206 Operation Hope	-91 Lunch meals	06/28/19
0581 Read to be Ready-Caywood Elementary	+1 Breakfast meal	06/05/19
	+2 Breakfast meals	06/06/19
0411 Read to be Ready-Westover	+6 Breakfast meals	06/03/19
0452 Read to be Ready-Decaturville	-18 Lunch meals	06/13/19
0233 St. Paul CME Church	+5 Lunch meals	06/12/19

As a result of the review, we noted that 61 breakfast meals and 324 lunch meals claimed for reimbursement were over-reported and disallowed.

Criteria

The USDA Administration Guide Summer Food Service Program, page 112 states, "Only complete meals served to eligible children can be claimed for reimbursement. Therefore, meals must be counted at the actual point of service, i.e., meals are counted as they are served, to ensure that an accurate count of meals served is obtained and reported..."

Recommendation

The Sponsors should ensure feeding site personnel are trained on accurately completing daily meal counts at the point of service.

This is a repeat finding from the monitoring report dated October 13, 2017.

3. The number of meals reported during two meal service observations was incorrect

Condition

The Sponsor did not correctly claim the meals observed by the Audit Services staff during two meal observations as follows:

On June 13, 2019, we completed an unannounced on-site visit to **0327 Chester County Football** to observe a lunch meal service. Audit Services staff observed 36 lunch meals served during the approved meal service time. However, meal count records showed 38 lunch meals were reported.

On June 13, 2019, we completed an unannounced on-site visit to **0403 Haywood County Parks and Rec** to observe a breakfast meal service. Audit Services staff observed 60 meals served during the approved meal service time. However, meal count records showed 65 breakfasts were reported.

As a result, two lunch meals and five breakfast meals claimed for reimbursement were over-reported and disallowed.

Criteria

Title 7 of the Code of Federal Regulations, Section 225.9(d)(5) states in part "... In submitting a claim for reimbursement, each sponsor shall certify that the claim is correct and that records are available to support this claim. Failure to maintain such records may be grounds for denial of reimbursement for meals served and/or administrative costs claimed during the period covered by the records in question...."

Recommendation

The Sponsor should ensure that site personnel perform and submit accurate meal count sheets daily and only meals served during the approved meal service time are claimed.

4. Point of service meal counts was not taken during a meal observation

Condition

On June 19, 2019, we completed an unannounced on-site visit to **0072 Bolivar Middle Summer School** for a breakfast meal service observation. Audit Services staff noted the point

of service meal counts were not taken. Due to the observation of the meals served, no meals were disallowed. However, meal counts should be taken at the actual point of service.

Criteria

The USDA Administration Guide Summer Food Service Program, page 112 states, "Only complete meals served to eligible children can be claimed for reimbursement. Therefore, meals must be counted at the actual point of service, i.e., meals are counted as they are served, to ensure that an accurate count of meals served is obtained and reported..."

Recommendation

The Sponsor should ensure all site personnel is trained to take point of service meal counts as the meals are served.

5. Procedures were not adequate to meet the objective of serving only one meal to each child at each meal service

Condition

Meals should be ordered based on the participation trends and adjustments should be made when necessary. The following meal ordering deficiencies were identified:

On June 5, 2019, we completed an unannounced on-site visit to **0623 Dresden High School** for the breakfast meal service observation. Audit Services staff noted that the feeding site had excess leftover meals. Twenty (20) breakfast meals were delivered and the feeding site had 32 leftover meals from the prior meal service day for a total of 52 meals available. Only 18 breakfast meals were served leaving 34 leftover meals.

On June 5, 2019, we completed an unannounced on-site visit to **0607 Martin Elementary Summer School** for the breakfast meal service observation. Audit Services staff noted that the feeding site had excess leftover meals. Twenty five (25) breakfast meals were delivered and the feeding site had 31 leftover meals from the prior meal service day for a total of 56 meals available. Only 24 meals breakfast meals were served leaving 32 leftover meals.

Criteria

Title 7 of the Code of Federal Regulations, Section 225.15 (b) states, "Meal Ordering. (3) Sponsors shall plan for and prepare or order meals on the basis of participation trends with the objective of providing only one meal per child at each meal service. The sponsor shall make the adjustments necessary to achieve this objective using the results from its monitoring of sites. For sites for which approved levels of meal service have been established in accordance with §225.6(d)(2), the sponsor shall adjust the number of meals ordered or prepared with the objective of providing only one meal per child whenever the number of children attending the site is below the approved level."

Recommendation

The Sponsor should ensure that meals are ordered on the basis of participation and adjustments are made when necessary.

6. The Sponsor reported the number of operation days incorrectly for multiple sites

Condition

The reported days of operation for multiple sites were incorrect. Our review of the records indicates the following:

Site Name	Operating Days reported in TIPS	Verified Days of Operation per Meal Count Sheets
0627 God Squad @ Eureka UMC	Supper-2 days	Supper-1 day
0517 Henderson Co Summer School Beaver Elementary	Lunch-14 days	Lunch-13 days
0324 Lambuth Community Power Up	Lunch-14 days	Lunch-15 days
0624 Martin Primary School	Lunch-14 days	Lunch-13 days
0581 Read to be Ready- Caywood Ele	Breakfast-16 days	Breakfast-17 days
0412 Read to be Ready- Scotts Hill	Lunch-16 days	Lunch-15 days
0221 Selmer Elementary School Summer School	AM Supplement-16 days	AM Supplements-15 days
0253 Unity Baptist Church VBS	Supper-3 days	Supper-4 days
0266 Whiteville Elementary Summer School	Breakfast-7 days	Breakfast-8 days
0267 Wildersville Baptist Church VBS	Supper-5 days	Supper-6 days

Criteria

Title 7 of the Code of Federal Regulations, Section 225.9 (d)(5) states, "... In submitting a claim for reimbursement, each sponsor shall certify that the claim is correct and that records are available to support this claim..."

Recommendation

The Sponsor should review meal count sheets to ensure that operating days are correct when submitting a claim for reimbursement.

7. The Sponsor did not comply with pre-operational visit requirements

Condition

Our review of the Sponsor's pre-operational visit documentation revealed the following deficiencies:

- The Sponsor did not provide documentation of the pre-operational visits for **0653 Big Hill Pond, 0102 East Chester Elementary Summer School and 0629 Lexington Village**. The listed feeding sites were documented as new sites on the feeding site applications. All new sites are required to have pre-operational visits completed.

- The pre-operational visit documentation was not dated for **0625 Sharon Special Education**.

Criteria

The USDA Administrative Guide Summer Food Service Program, page 42, states, "Prior to approval, sponsors must visit new sites and any sites that had operational problems in the previous year."

Recommendation

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

8. The Sponsor did not comply with the required collection of Racial and Ethnic Data information

Condition

Our review of the Sponsor's Racial and Ethnic Data revealed that the Sponsor did not comply with the requirements as follows:

The Racial and Ethnic Data information forms for **0517 Henderson County Summer School-Beaver Elementary, 0459 Lexington High Football, and 0242 T.R. White** were completed incorrectly and technical assistance was provided to the Sponsor about the completion of the forms.

Criteria

The *United States Department of Agriculture (USDA) Food and Nutrition Service (FNS) Code of Federal Regulations 7 CFR Section 225.7 (g)(1)* states, "Each State agency shall comply with all requirements of title VI of the Civil Rights Act of 1964, title IX of the Education Amendments of 1972, section 504 of the Rehabilitation Act of 1973, the Age Discrimination Act of 1975, and the Department's regulations concerning nondiscrimination (7 CFR parts 15, 15a and 15b), including requirements for racial and ethnic participation data collection, public notification of the nondiscrimination policy, and reviews to assure compliance with such policy, to the end that no person shall, on the grounds of race, color, national origin, sex, age, or disability, be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination under, the Program."

According to the USDA FNS Summer Food Service Program 2016 Administrative Guide, page 122, states, in part, "The sponsors must collect ethnic/racial category data each year by ethnic/racial category for each site under the sponsor's jurisdiction..."

Recommendation

The Sponsor must comply with racial and ethnic data collection required by the USDA.

9. The Sponsor's training documentation was insufficient for one feeding site

Condition

Our review of the Sponsor's training documentation revealed the following deficiencies:

The training documentation for **0062 Bethel Springs Elementary Summer School** was not dated.

Criteria

Title 7 of the Code of Federal Regulations, Section 225.15 (d)(1) states, "Each sponsor shall hold Program training sessions for its administrative and site personnel and shall allow no site to operate until personnel have attended at least one of these training sessions... Training of site personnel shall, at a minimum, include: the purpose of the Program; site eligibility; recordkeeping; site operations; meal pattern requirements; and the duties of a monitor... Each site shall have present at each meal service at least one person who has received this training."

Recommendation

The Sponsor should comply with training requirements and maintain the appropriate documentation.

10. The Sponsor allocated unallowable costs to SFSP

Condition

The Sponsor's general ledger for the operating period of June 2019 revealed travel reimbursement expenses totaling \$1,476.27 that were not included in their approved budget.

Criteria

Per FNS Instruction 796-4, Rev. 4, Page 14-16 Section D, titled (Unallowable Costs) states unallowable costs are costs for which SFSP funds may not be disbursed. They include the following:

- "... Entertainment, i.e., cost of amusements, social activities, and incidental related costs such as meals, beverages, lodging, rentals, transportation, gratuities, etc.
- Administrative costs not included in the sponsor's budget as finally approved.
- Any other cost incurred which program officials determine to be in violation of applicable laws and regulations".

According to Title 2 of the Code of Federal Regulation, part 215 - Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Learning Education, Hospitals, and Other Non-Profit Organizations, Section 215. 25 (b), titled Revision of Budget and Program Plans **Recipients are required to report deviations from budget and program plans and request prior approvals for budget and program plan revisions...**"

Recommendation

The Sponsor should only expense items to the SFSP program that is allowable and approved in their budget.

The Sponsor should transfer non-SFSP funds in the amount of \$1,476.27 into the SFSP account to cover the unallowable cost.

Technical Assistance

Technical assistance was provided during the Sponsor review regarding the completion of point of service meal count sheets and racial ethnic data information forms, reviewing meal count sheets for accuracy and the requirements for monitoring.

Disallowed Meal Cost

Based on the review, we determined that the Sponsor's noncompliance with the applicable Federal and State regulations that govern the SFSP resulted in a total disallowed cost of \$1,452.27.

Unallowable Administrative Cost

Based on the review, we determined that the Sponsor's noncompliance with the applicable Federal and State regulations that govern the SFSP resulted in a total unallowable administrative cost of \$ 1,476.27

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 June 2019, which contains the verified claim data from the enclosed exhibits.
- 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
Summer Food Service Program
James K. Polk Building, 15th Floor
505 Deaderick Street
Nashville, Tennessee 37243

Allette.Vayda@tn.gov
(615) 313-3769

Please mail your check and the billing notice to:

Summer Food Service Program
Fiscal Services
James K. Polk Building, 16th Floor
505 Deaderick Street
Nashville, Tennessee 37243

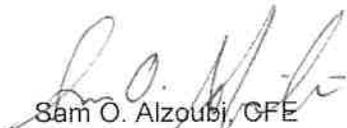
In accordance with the federal regulation found at *7 CFR Part 225.13*, your institution may appeal the amount of disallowed cost identified in this monitoring report. The procedures for submitting an appeal are enclosed. The appeal must be submitted to:

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 meal 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, CFE
Director of Audit Services

Exhibits

cc: Patti Pickler, Community Outreach Director, Southwest Human Resource Agency
Mike Smith, Executive Director, Southwest Human Resource Agency
Allette Vayda, Director of Operations, Child and Adult Care Food Programs
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

Summary of Total of Claimed and Reconciled Meals

Sponsor: Southwest Human Resource Agency

Review Month/Year: June/2019

Claim Reimbursement Total: \$ 380,194.32

Meal Type Service	Reported on Claim	Reconciled Meals to Meal Counts Sheets¹ & Allowable 2nds to 2%
Number of Participating Sites for Breakfast Meals	94	94
Number of Participating Sites for A M Supplement	9	9
Number of Participating Sites for Lunch Meals	131	131
Number of Participating Sites for PM Supplements	12	12
Number of Participating Sites for Supper Meals	47	47
Number of 1 st Breakfast meals	43,226	43,215
Number of 2 nd Breakfast meals served	164	164
Number of 2 nd Breakfast meals allowed	164	164
Number of 1 st AM Supplements served	2,011	2,020
Number of 2 nd AM Supplements served	0	0
Number of 2 nd AM Supplements allowed	0	0
Number of 1 st Lunch meals	61,103	60,751
Number of 2 nd s Lunch meals served	184	184
Number of 2 nd Lunch meals allowed	184	184
Number of 1 st PM Supplements served	2,790	2,790
Number of 2 nd PM Supplements served	1	1
Number of 2 nd PM Supplements allowed	1	1
Number of 1 st Supper meals	7,038	7,034
Number of 2 nd Supper meals served	102	102

Number of 2 nd Supper meals allowed	102	102
--	-----	-----

Exhibit B

**Sponsor: Southwest Human Resource Agency
 Site: 0546 Adamsville Elementary Summer School (Sample)
 Review Month/Year: June/2019**

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	13	13
Number of 1st AM Supplements Served	392	392
Number of 2nd AM Supplements Served	0	0

Exhibit C

**Sponsor: Southwest Human Resource Agency
 Site: 0648 Beech Bluff-Recreation Center (Sample)
 Review Month/Year: June/2019**

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	20	20
Number of 1st Breakfast meals Served	961	960
Number of 2nd Breakfast meals Served	2	2
Number of 1st Lunch meals Served	1,115	1,115
Number of 2 nd Lunch meals Served	10	10

Exhibit D

Sponsor: Southwest Human Resource Agency
Site: 0062 Bethel Springs Elementary Summer School (Sample)
Review Month/Year: June/2019

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	Breakfast-14 Lunch- 15	Breakfast- 14 Lunch- 15
Number of 1st Breakfast meals Served	189	189
Number of 2nd Breakfast meals Served	0	0
Number of 1st Lunch meals Served	327	327
Number of 2 nd Lunch meals Served	0	0

Exhibit E

Sponsor: Southwest Human Resource Agency
Site: 0069 Bolivar Elementary Special Education (Sample)
Review Month/Year: June/2019

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	12	12
Number of 1st Breakfast meals Served	170	170
Number of 2nd Breakfast meals Served	0	0
Number of 1st Lunch meals Served	150	150
Number of 2 nd Lunch meals Served	0	0

Exhibit F

**Sponsor: Southwest Human Resource Agency
Site: 0072 Bolivar Middle Summer School (Sample)
Review Month/Year: June/2019**

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	10	10
Number of 1st Breakfast meals Served	149	149
Number of 2nd Breakfast meals Served	3	3
Number of 1st Lunch meals Served	144	144
Number of 2 nd Lunch meals Served	3	3

Exhibit G

**Sponsor: Southwest Human Resource Agency
Site: 0401 Boys and Girls Club Brownsville (Sample)
Review Month/Year: June/2019**

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	20	20
Number of 1 st Breakfast meals Served	855	855
Number of 2 nd Breakfast meals Served	0	0
Number of 1st Lunch meals Served	1,385	1,385
Number of 2 nd Lunch meals Served	0	0

Exhibit H

Sponsor: Southwest Human Resource Agency
Site: 0327 Chester County Football (Sample)
Review Month/Year: June/2019

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	15	15
Number of 1st Lunch meals Served	623	621
Number of 2 nd Lunch meals Served	2	2

Exhibit I

Sponsor: Southwest Human Resource Agency
Site: 0557 Decatur County Middle School (Sample)
Review Month/Year: June/2019

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	9	9
Number of 1st AM Supplements Served	123	123
Number of 2nd AM Supplements Served	0	0
Number of 1st Lunch meals Served	123	123
Number of 2 nd Lunch meals Served	1	1

Exhibit J

Sponsor: Southwest Human Resource Agency
Site: 0424 Decaturville Elementary ESP (Sample)
Review Month/Year: June/2019

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	Breakfast- 20 Pm Supplement- 19	Breakfast- 20 PM Supplement- 19
Number of 1 st Breakfast meals	365	365
Number of 2 nd Breakfast meals	6	6
Number of Pm Supplements Served	356	356
Number of 2 nd PM Supplements Served	1	1

Exhibit K

Sponsor: Southwest Human Resource Agency
Site: 0623 Dresden High School (Sample)
Review Month/Year: June/2019

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	15	15
Number of 1st Breakfast meals Served	216	216
Number of 2nd Breakfast meals Served	4	4
Number of 1st Lunch meals Served	204	204
Number of 2nd Lunch meals Served	4	4

Exhibit L

Sponsor: Southwest Human Resource Agency
Site: 0608 Greenfield Summer School (Sample)
Review Month/Year: June/2019

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	5	5
Number of 1st Breakfast meals Served	23	23
Number of 2nd Breakfast meals Served	0	0
Number of 1st Lunch meals Served	41	41
Number of 2nd Lunch meals Served	0	0

Exhibit M

Sponsor: Southwest Human Resource Agency
Site: 0403 Haywood County Parks and Recreation (Sample)
Review Month/Year: June/2019

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	20	20
Number of 1st Breakfast meals Served	1,243	1,237
Number of 2nd Breakfast meals Served	0	0
Number of 1st Lunch meals Served	1,285	1,271
Number of 2 nd Lunch meals Served	0	0

Exhibit N

Sponsor: Southwest Human Resource Agency
Site: 0517 Henderson Co Summer School Beaver Elementary (Sample)
Review Month/Year: June/2019

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	Breakfast-14 Lunch- 14	Breakfast- 14 Lunch- 13
Number of 1st Breakfast meals Served	178	178
Number of 2nd Breakfast meals Served	0	0
Number of 1st Lunch meals Served	251	251
Number of 2 nd Lunch meals Served	0	0

Exhibit O

Sponsor: Southwest Human Resource Agency
Site: 0435 JCM Early College High (Sample)
Review Month/Year: June/2019

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	19	19
Number of 1st Breakfast meals Served	214	214
Number of 2nd Breakfast meals Served	2	2
Number of 1st Lunch meals Served	216	216
Number of 2 nd Lunch meals Served	0	0

Exhibit P

Sponsor: Southwest Human Resource Agency
Site: 0588 L and L Pampering (Sample)
Review Month/Year: June/2019

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	20	20
Number of 1st Breakfast meals Served	1,484	1,484
Number of 2 nd Breakfast meals Served	0	0
Number of 1st Lunch meals Served	1,504	1,504
Number of 2 nd Lunch meals Served	0	0

Exhibit Q

Sponsor: Southwest Human Resource Agency
Site: 0629 Lexington Village (Sample)
Review Month/Year: June/2019

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	19	19
Number of 1st Lunch meals Served	79	79
Number of 2 nd Lunch meals Served	2	2

Exhibit R

Sponsor: Southwest Human Resource Agency
Site: 0607 Martin Elementary Summer School (Sample)
Review Month/Year: June/2019

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	Breakfast- 8 Lunch- 7	Breakfast- 8 Lunch- 7
Number of 1st Breakfast meals Served	175	175
Number of 2nd Breakfast meals Served	0	0
Number of 1st Lunch meals Served	253	253
Number of 2nd Lunch meals Served	0	0

Exhibit S

Sponsor: Southwest Human Resource Agency
Site: 0624 Martin Primary School (Sample)
Review Month/Year: June/2019

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	Breakfast- 14 Lunch- 14	Breakfast- 14 Lunch- 13
Number of 1st Breakfast meals Served	601	601
Number of 2nd Breakfast meals Served	11	11
Number of 1st Lunch meals Served	526	526
Number of 2 nd Lunch meals Served	1	1

Exhibit T

**Sponsor: Southwest Human Resource Agency
Site: 0208 Parris South Elementary (Sample)
Review Month/Year: June/2019**

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	12	12
Number of 1st Breakfast meals Served	426	426
Number of 2nd Breakfast meals Served	3	3
Number of 1st Lunch meals Served	428	428
Number of 2 nd Lunch meals Served	3	3

Exhibit U

**Sponsor: Southwest Human Resource Agency
Site: 0642 RIFA Bus Stop Café-Allenton (Sample)
Review Month/Year: June/2019**

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	20	20
Number of 1st Lunch meals Served	152	152
Number of 2 nd Lunch meals Served	0	0

Exhibit V

**Sponsor: Southwest Human Resource Agency
Site: 0406 Scott Street Center (Sample)
Review Month/Year: June/2019**

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	20	20
Number of 1st Breakfast meals Served	431	431
Number of 2nd Breakfast meals Served	0	0
Number of 1st Lunch meals Served	436	436
Number of 2 nd Lunch meals Served	0	0

Exhibit W

**Sponsor: Southwest Human Resource Agency
Site: 0220 Selmer Community Center (Sample)
Review Month/Year: June/2019**

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	20	20
Number of 1st Breakfast meals Served	426	426
Number of 2nd Breakfast meals Served	0	0
Number of 1st Lunch meals Served	436	436
Number of 2 nd Lunch meals Served	0	0

Exhibit X

Sponsor: Southwest Human Resource Agency
Site: 0221 Selmer Elementary School Summer School (Sample)
Review Month/Year: June/2019

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	16	15
Number of 1st AM Supplements Served	703	703
Number of 2nd AM Supplements Served	0	0
Number of 1st Lunch meals Served	713	713
Number of 2 nd Lunch meals Served	0	0

Exhibit Y

Sponsor: Southwest Human Resource Agency
Site: 0587 The New Hub Club (Sample)
Review Month/Year: June/2019

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	20	20
Number of 1st Breakfast meals Served	690	690
Number of 2nd Breakfast meals Served	0	0
Number of 1st Lunch meals Served	764	764
Number of 2 nd Lunch meals Served	2	2

Exhibit Z

**Sponsor: Southwest Human Resource Agency
Site: 0266 Whiteville Elementary Summer School (Sample)
Review Month/Year: June/2019**

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	Breakfast- 7 Lunch- 8	Breakfast- 7 Lunch- 8
Number of 1st Breakfast meals Served	419	474
Number of 2nd Breakfast meals Served	0	0
Number of 1st Lunch meals Served	437	437
Number of 2 nd Lunch meals Served	0	0

Exhibit AA

**Sponsor: Southwest Human Resource Agency
Site: 0523 Willow Courts (Sample)
Review Month/Year: June/2019**

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	20	20
Number of 1st Lunch meals Served	195	195
Number of 2 nd Lunch meals Served	2	2

Exhibit AB

Sponsor: Southwest Human Resource Agency
Site: 0641 Bolivar Central High Summer School
Review Month/Year: June/2019

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	14	14
Number of 1st Lunch meals Served	448	422
Number of 2 nd Lunch meals Served	0	0

Exhibit AC

Sponsor: Southwest Human Resource Agency
Site: 0604 CE Weldon Public Library
Review Month/Year: June/2019

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	19	19
Number of 1st AM Supplement meals Served	157	166
Number of 2nd AM Supplement meals Served	0	0

Exhibit AD

**Sponsor: Southwest Human Resource Agency
Site: 0660 Code Red Teen Camp
Review Month/Year: June/2019**

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	10	10
Number of 1st Breakfast meals Served	332	336
Number of 2nd Breakfast meals Served	0	0
Number of 1st Lunch meals Served	340	340
Number of 2 nd Lunch meals Served	0	0

Exhibit AE

**Sponsor: Southwest Human Resource Agency
Site: 0094 Creative Kids Learning Center
Review Month/Year: June/2019**

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	Breakfast- 15 Lunch- 14	Breakfast- 15 Lunch- 14
Number of 1st Breakfast meals Served	336	306
Number of 2nd Breakfast meals Served	0	0
Number of 1st Lunch meals Served	347	347
Number of 2 nd Lunch meals Served	0	0

Exhibit AF

**Sponsor: Southwest Human Resource Agency
Site: 0104 East Union Day Camp
Review Month/Year: June/2019**

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	20	20
Number of 1st Breakfast meals Served	799	767
Number of 2nd Breakfast meals Served	0	0
Number of 1st Lunch meals Served	983	933
Number of 2 nd Lunch meals Served	0	0

Exhibit AG

**Sponsor: Southwest Human Resource Agency
Site: 0627 God Squad @ Eureka UMC
Review Month/Year: June/2019**

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	2	1
Number of 1st Supper meals Served	11	7
Number of 2nd Supper meals Served	0	0

Exhibit AH

**Sponsor: Southwest Human Resource Agency
Site: 0149 Hunter Hills
Review Month/Year: June/2019**

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	12	12
Number of 1st Lunch meals Served	74	72
Number of 2 nd Lunch meals Served	0	0

Exhibit AI

**Sponsor: Southwest Human Resource Agency
Site: 0391 Imagination Station- Main Street
Review Month/Year: June/2019**

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	20	20
Number of 1st Breakfast meals Served	1,080	1,079
Number of 2nd Breakfast meals Served	0	0
Number of 1st Lunch meals Served	1,274	1,276
Number of 2 nd Lunch meals Served	0	0

Exhibit AJ

Sponsor: Southwest Human Resource Agency
Site: 0299 Jackson Career and Technology Summer School
Review Month/Year: June/2019

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	10	10
Number of 1st Breakfast meals Served	443	433
Number of 2nd Breakfast meals Served	3	3
Number of 1st Lunch meals Served	491	491
Number of 2 nd Lunch meals Served	3	3

Exhibit AK

Sponsor: Southwest Human Resource Agency
Site: 0300 Lee Ola Roberts Library
Review Month/Year: June/2019

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	Lunch- 20 PM Supplement- 7	Lunch- 20 PM Supplement- 7
Number of 1st Lunch meals Served	248	237
Number of 2nd Lunch meals Served	0	0
Number of 1st PM Supplement meals Served	175	175
Number of 2 nd PM Supplement meals Served	0	0

Exhibit AL

**Sponsor: Southwest Human Resource Agency
Site: 0170 Lincoln Courts Boys Club
Review Month/Year: June/2019**

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	20	20
Number of 1st Breakfast meals Served	702	706
Number of 2nd Breakfast meals Served	0	0
Number of 1st Lunch meals Served	876	882
Number of 2 nd Lunch meals Served	0	0

Exhibit AM

**Sponsor: Southwest Human Resource Agency
Site: 0179 Michie Elementary Summer School
Review Month/Year: June/2019**

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	Breakfast- 14 Lunch- 15	Breakfast- 14 Lunch- 15
Number of 1st Breakfast meals Served	268	268
Number of 2nd Breakfast meals Served	3	3
Number of 1st Lunch meals Served	416	416
Number of 2 nd Lunch meals Served	5	5

Exhibit AN

Sponsor: Southwest Human Resource Agency
Site: 0598 Mother Liberty CDF Freedom School
Review Month/Year: June/2019

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	10	10
Number of 1st Breakfast meals Served	166	166
Number of 2nd Breakfast meals Served	0	0
Number of 1st Lunch meals Served	178	164
Number of 2 nd Lunch meals Served	0	0

Exhibit AO

Sponsor: Southwest Human Resource Agency
Site: 0198 New St. Luke Baptist Church Summer Camp
Review Month/Year: June/2019

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	20	20
Number of 1st Breakfast meals Served	790	788
Number of 2nd Breakfast meals Served	0	0
Number of 1st Lunch meals Served	1,330	1,330
Number of 2 nd Lunch meals Served	0	0

Exhibit AP

**Sponsor: Southwest Human Resource Agency
Site: 0596 North Parkway Middle STEM Academy
Review Month/Year: June/2019**

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	Breakfast- 10 Lunch- 8	Breakfast- 10 Lunch- 8
Number of 1st Breakfast meals Served	331	331
Number of 2nd Breakfast meals Served	0	0
Number of 1st Lunch meals Served	265	261
Number of 2 nd Lunch meals Served	0	0

Exhibit AQ

**Sponsor: Southwest Human Resource Agency
Site: 0295 Northside High School Summer School
Review Month/Year: June/2019**

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	10	10
Number of 1st Breakfast meals Served	762	761
Number of 2nd Breakfast meals Served	0	0
Number of 1st Lunch meals Served	795	795
Number of 2 nd Lunch meals Served	0	0

Exhibit AR

**Sponsor: Southwest Human Resource Agency
 Site: 0291 Nova Camp Madison Co Parks and Rec
 Review Month/Year: June/2019**

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	20	20
Number of 1st Breakfast meals Served	1,733	1,733
Number of 2nd Breakfast meals Served	0	0
Number of 1st Lunch meals Served	2,033	1,900
Number of 2 nd Lunch meals Served	0	0

Exhibit AS

**Sponsor: Southwest Human Resource Agency
 Site: 0206 Operation Hope
 Review Month/Year: June/2019**

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	Breakfast- 19 Lunch- 20	Breakfast- 19 Lunch- 20
Number of 1st Breakfast meals Served	1,355	1,355
Number of 2nd Breakfast meals Served	0	0
Number of 1st Lunch meals Served	1,611	1,520
Number of 2 nd Lunch meals Served	0	0

Exhibit AT

Sponsor: Southwest Human Resource Agency
Site: 0581 Read to be Ready Caywood Elementary
Review Month/Year: June/2019

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	Breakfast- 16 Lunch- 16	Breakfast- 17 Lunch- 16
Number of 1st Breakfast meals Served	504	507
Number of 2nd Breakfast meals Served	0	0
Number of 1st Lunch meals Served	491	491
Number of 2 nd Lunch meals Served	0	0

Exhibit AU

Sponsor: Southwest Human Resource Agency
Site: 0411 Read to be Ready Westover
Review Month/Year: June/2019

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	13	13
Number of 1st Breakfast meals Served	186	192
Number of 2nd Breakfast meals Served	3	3
Number of 1st Lunch meals Served	190	190
Number of 2 nd Lunch meals Served	4	4

Exhibit AV

Sponsor: Southwest Human Resource Agency
Site: 0542 Read to be Ready Decaturville
Review Month/Year: June/2019

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	14	14
Number of 1st Breakfast meals Served	219	219
Number of 2nd Breakfast meals Served	0	0
Number of 1st Lunch meals Served	222	204
Number of 2 nd Lunch meals Served	0	0

Exhibit AW

Sponsor: Southwest Human Resource Agency
Site: 0233 St. Paul CME Church
Review Month/Year: June/2019

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	20	20
Number of 1st Breakfast meals Served	550	550
Number of 2nd Breakfast meals Served	0	0
Number of 1st Lunch meals Served	764	769
Number of 2 nd Lunch meals Served	0	0