

**USDA Child Nutrition Programs
Administrative Review Summary Report**

School Food Authority: Boyceville Public Schools

Agency Code: 170637

School(s) Reviewed: Boyceville High School

Review Date(s): 12/11-13/2018

Date of Exit Conference: 12/13/18

State agencies (SA) are required to conduct administrative reviews to assess School Food Authority (SFA)'s administration of the National School Lunch Program (NSLP), School Breakfast Program (SBP), and other school nutrition programs. The objectives of the Administrative Reviews are to:

- Determine whether the SFA meets program regulations,
- Provide technical assistance,
- Secure needed corrective action,
- Assess fiscal action, and when applicable, recover improperly paid funds.

General Program Reminders/Updates:

- The Department of Public Instruction (DPI) School Nutrition Team (SNT) conducts School Nutrition Skills Development Courses (SNSDC) each summer in various locations around the state at no charge. Courses cover many areas of the school nutrition programs including administrative responsibilities, program basics, meal pattern requirements and menu planning, financial management, professional standards, meal benefit determination process, procurement, and many other topics. More information along with other upcoming trainings and webinars can be found on the Wisconsin DPI [School Nutrition Training](http://dpi.wi.gov/school-nutrition/training) webpage (dpi.wi.gov/school-nutrition/training).
- SFA staff are encouraged to pursue GOALS Certification. GOALS stands for Goal Oriented Achievement Learning Skills. This is a certificate endorsed by the DPI and is obtained by completing training in nutrition, program administration and operations, and communications and marketing. For more information go to the Wisconsin DPI [School Nutrition Training](http://dpi.wi.gov/school-nutrition/training/goal-oriented-achievement-learning-skills) webpage (dpi.wi.gov/school-nutrition/training/goal-oriented-achievement-learning-skills).
- The US Department of Agriculture has a toolkit of resources to assist schools in meeting the nutrition standards on their [Healthier School Day: The School Day Just Got Healthier](http://www.fns.USDA.gov/healthierschoolday) webpage. The topics covered include Smart Snacks, offering fruits and vegetables, reducing sodium, and serving whole grain-rich products (<http://www.fns.USDA.gov/healthierschoolday>).
- [The Smarter Lunchrooms Movement](http://smarterlunchrooms.org) encourages schools to implement low-cost and no-cost lunchroom solutions to help students' select healthier meal options (<http://smarterlunchrooms.org>). Smarter Lunchroom techniques are easy to begin implementing and do help encourage student consumption of fruits, vegetables, legumes, non-flavored milk, and other healthful choices. These strategies are effective and

research-based. Consider trying the Smarter Lunchroom techniques for [increasing consumption of white milk](https://www.smarterlunchrooms.org/scorecard-tools/smarter-lunchrooms-strategies#Milk) (https://www.smarterlunchrooms.org/scorecard-tools/smarter-lunchrooms-strategies#Milk).

Appreciation/Commendations/Noteworthy Initiatives:

Thank you to the staff at Boyceville Public School District for the courtesies extended to us during the on-site review. Thank you for being available when answering questions and providing additional information. All were very receptive to recommendations and guidance. In addition, thank you for taking the time to respond to the off-site questions and requests, as well as pulling records for the on-site portion of the review. It is clear that everyone involved with the Food Service Program in any way really put their hearts into it. The staff and director at Boyceville High School all have very positive attitudes, and enthusiasm in doing their jobs. The cafeteria looks bright and colorful with signage and decorations. The kitchen is very neat and clean, as well as storage areas. The staff greet the students each day at breakfast and lunch by their names and always encourage them to try new food items. A fabulous job is being done here at Boyceville High School with the School Nutrition Program!

REVIEW AREAS

1. MEAL ACCESS AND REIMBURSEMENT

Certification and Benefit Issuance

211 Applications were viewed, with no Eligibility errors.

Free and Reduced Price Meal Applications

- Applications must be reviewed in a timely manner. An eligibility determination must be made, the family notified of its status, and the status implemented within 10 operating days of the receipt of the application.
- Children are eligible for free or reduced price meal benefits on the date their eligibility is determined by the Determining Official.
- All free/reduced applications and the direct certification runs were available for review. All applications have been approved and students are receiving the benefits they have been determined eligible for.
- When an application only has one frequency of payment indicated for all of their reported incomes on the application, the income should not be converted to annual, but using the [Income Eligibility Guidelines](https://dpi.wi.gov/sites/default/files/imce/school-nutrition/pdf/income-eligibility-guidelines-1718.pdf) one would look at the amount of their income under the column indicating that frequency (i.e., weekly, twice monthly, every two weeks, monthly, annually) (https://dpi.wi.gov/sites/default/files/imce/school-nutrition/pdf/income-eligibility-guidelines-1718.pdf).
- When a household has income in addition to a loss from a business, that income must be included on the free and reduced application in full and is not offset by the business loss. A business loss (negative dollar amount) would become \$0 for the income on the application.

Effective Date of Eligibility

- SFAs may establish the date of submission of an application as the effective date of eligibility, rather than the date the application is reviewed and eligibility is determined. This flexibility applies only to complete applications containing all required information. See SP 11-2014 for more information. The SNT must be contacted prior to implementing this flexibility for approval. Contact Karrie Isaacson at karrie.isaacson@dpi.wi.gov for more information and approval.

Application Forms

- If an SFA wishes to change the look or format of the application for Free or Reduced-price school meals or other forms in the application packet, that document needs to be approved by the School Nutrition team at DPI.
- Thank you for using the DPI prototype letters with the current non-discrimination statement.

Limited English Proficiency (LEP)

- Application materials and other communications with households concerning eligibility determinations must be provided in a language that parents or guardians can understand in order to diminish any language barriers to participation for individuals with limited English proficiency.
- SFAs must make reasonable efforts to provide household letters and application forms to families in the appropriate languages.
- **To assist SFAs in reaching households with limited English proficiency, the SNT provides the Wisconsinized version of the USDA Free and Reduced Price Meal application materials in English, Spanish, and Hmong.**
- The USDA Food and Nutrition Service (FNS) website offers many other [foreign language translations of the Application for Free and Reduced Price School Meals](https://www.fns.usda.gov/school-meals/translated-applications) (<https://www.fns.usda.gov/school-meals/translated-applications>).
- The nonprofit food service account may be used to pay for translation services if there is a need to translate materials in a language that is not currently available.

Other Source Categorical

- If a household submits an application that indicates Other Source Categorical Eligibility, such as homeless, migrant, or runaway, the SFA must confirm the children's status by an appropriate program official either through direct contact with the agency or by a list of names provided by the agency, before meal benefits can be provided. Once confirmed, this eligibility is only available to the designated child and is not extended to other members of the household.
- Applications that indicate a child is a foster child are categorically eligible for free meals. The child's status for free meals does not require confirmation of eligibility prior to receiving benefits. This benefit is not extended to other household members.

Transferring Students

- When a child transfers to a new school within the same Local Educational Agency (LEA), the new school must accept the eligibility determination from the child's former school, if the child has an individual eligibility determination.
- A child that transfers within the same LEA from a CEP to a non-CEP school must be given free reimbursable meals for up to 30 operating days or until a new eligibility determination is made, whichever comes first.

- Transferring the eligibility determination between LEAs ensures that qualifying students continue to receive school meal benefits as they transition to new schools, and avoids the possibility of unpaid meal charges. FNS strongly encourages LEAs to immediately accept the eligibility determinations made at a student's previous LEA (if they participated in NSLP) when a student transfers between LEAs during the school year, over the summer, or at the start of the next school year. Wisconsin DPI requires source documentation of the student's previous eligibility. The transfer of eligibility between LEAs for students attending CEP schools will be required by July 1, 2019.

Direct Certification

- As a reminder, you are required to run direct certification a minimum of three times a year: at or near the beginning of the school year, three months after the initial run and six months after the initial run.
- The effective eligibility date for a DC eligible student is the date of the original output file.
- Thank you for running the Direct Certification matches in the required time frames, when you receive a new student and other times to pick up any newly eligible students.

Commendations/Comments/Technical Assistance/Compliance Reminders

Technical Assistance was provided to the Determining Official in regards to incomplete applications. Information is also listed above in bold print under "Incomplete Applications and Household Size Box" for assistance.

Household Size Box

- **The total household member size box (Step 3G) includes all children and adults in the household and must match the number of names on the application for the application to be considered complete.**

Incomplete Applications

- **Any application that is missing required information, contains inconsistent information, or is unclear is considered an incomplete application and may not be determined until clarified. The SFA may return the application to the household or contact the child's parent or guardian either by phone or in writing/email. The determining official should document the details of the conversation plus date and initial. Applications missing signatures must be returned to the parent to obtain. Reasonable effort should be made to obtain the missing information prior to denying the application.**

Income Conversions For the purposes of certification of eligibility for free and reduced price meals or free milk based on household income, the household must provide their current income. The amount of income must be based on the most recent information available, which may be income: • For the current month; • Projected for the month in which the application is filled out; or • For the month prior to application. If current income is not a reflection of the amount of income that will be available to the household over the course of the school year, the household should contact the LEA for assistance. Households may have income from a variety of sources and may be paid on different schedules. For example, the household may receive paychecks on a weekly basis and child support on a monthly basis. In other cases, for seasonal workers or those who are self-employed, annual income reporting may be the preferred income frequency as households may only be paid once or a few times per year. The LEA will determine the amount and

frequency of income available during the school year for such households, and households can report income on an annual basis. For more information, see: SP 19-2017: Reporting Annual Income on School Meal Applications, <https://www.fns.usda.gov/school-meals/reporting-annual-income-school-meal-applications>. Depending on a household's specific circumstances, an income conversion may or may not be needed.

No Income Conversion Required: If a household has only one source of income, or if all sources are received in the same frequency, the LEA takes the sum of all income sources and compares the household's total income to the IEGs. For example, if a household of three only reported receiving a monthly Social Security check and monthly child support, those amounts would be added together and the result compared to the IEG monthly category for a household of three. •

Income Conversion Required: If a household has multiple income sources and the income sources are received with varying frequency, the LEA must annualize (calculate all income as for an entire year) by multiplying: o Weekly income by 52; o Bi-weekly income (received every two weeks) by 26; o Semi-monthly income (received twice a month) by 24; or o Monthly income by 12. LEAs should not round the values resulting from each conversion, and should instead add all of the un-rounded converted values and compare the un-rounded total to the appropriate IEG for annual income and household size. LEAs cannot use conversion factors such as 4.33 to convert weekly income or 2.15 to convert bi-weekly income to monthly amounts. If the LEA uses software for application or certification purposes, the software cannot use conversion factors and cannot automatically convert income unless there are different frequencies.

Findings and Corrective Action Needed: Certification and Benefit Issuance

Finding #1: In reviewing applications, the Eligibility box was not filled in on the back of 3 applications.

Finding #2: One application showed the HH (household member box) box did not match from front to back of application.

Finding #3: One application also showed the income frequencies box not match from front to back of application.

Finding #4: Most of the applications reviewed had incomes listed either one frequency or more, but were calculated out to a monthly amount and written on the back of the application in the section that the determining official fills in. Please discontinue this practice as it is incorrect. If more than one frequency of income, it should be annualized. If only one frequency, it should be either written as listed, or added together and written on the back of the application.

Corrective Action Needed #1,2,3,4: Watch the webcast on the DPI website for [Processing Applications](https://media.dpi.wi.gov/school-nutrition/processing-applications-direct-certification/story_html5.htm) (https://media.dpi.wi.gov/school-nutrition/processing-applications-direct-certification/story_html5.htm). Submit a signed statement that you have watched and understand the process.

IMPORTANT NOTE: SNSDC (school nutrition skills development face to face classes) are available every summer from the Dept. of Public Instruction. Please check the [DPI website Training tab](https://dpi.wi.gov/sites/.../pdf/snsdc-training-topics-and-codes.pdf) for more information (<https://dpi.wi.gov/sites/.../pdf/snsdc-training-topics-and-codes.pdf>).

Verification

Commendations/Comments/Technical Assistance/Compliance Reminders

The Verification process was done on time and correctly. Good job!

- When applications are chosen for verification, the person designated as the Confirming Official must review the application(s) to ensure the initial determination is correct prior to contacting the family. There is a place for the Confirming Official to sign and date on the back of the application.
- The LEA has a regulatory obligation to verify “for cause” all approved applications that may be questionable. For more information, refer to the current Eligibility Manual.
- When a benefit eligibility status increases, the change must take place within 3 days. When a benefit eligibility decreases, the change cannot take place before 10 calendar days and a notice of adverse action is sent in writing with appeal rights procedures.

Meal Counting and Claiming

- Meals may only be charged to a student at the time of receipt of a reimbursable meal to assure proper benefits issuance.
- When entering the claim it is necessary to use the edit check to calculate your reimbursable meals by site for claim submission.
- Meals must be offered to all students each day school is in session a full day, so DPI has created [Field Trip meal resources](https://dpi.wi.gov/school-nutrition/national-school-lunch-program/menu-planning) to help schools offer student meals (https://dpi.wi.gov/school-nutrition/national-school-lunch-program/menu-planning).
- The meal counting and claim for the Review Month was conducted perfectly.
- Please note that SFAs may claim visiting students in the paid category or the individual’s category with documentation, unless they are from a CEP school.
- REMINDER: Meal benefits apply only to the reimbursable meal. The reimbursable meal includes milk as one of the required components, and must be priced as a unit. If the student decides to take only milk, this is not a reimbursable meal and will be charged for the milk as an a la carte item.

Commendations/Comments/Technical Assistance/Compliance Reminders

In observing the breakfast and lunch service, the staff member at the POS was making sure all students had reimbursable meals. If they did not, they were asked to go back to get another item(s), and if declined, they were charged and told it would be ala carte pricing. She was very well trained in knowing what makes a reimbursable meal. There were no findings, and all meals we observed were reimbursable. Great job!

2. MEAL PATTERN AND NUTRITIONAL QUALITY

Commendations

Thank you to the Food Service Director and school nutrition professionals at Boyceville Community School District. We appreciate your time and efforts spent preparing for and participating in the onsite review. All documentation submitted for the week of review was thorough and organized. The food service staff has many commendable practices in place, including offering breakfast as a mid-morning nutrition break, using different color trays for students making a la carte entree purchases to assist the point of service staff, offering a flavor station, and packaging the grab and go items as full reimbursable meals. Thank you for all that you do for the students of Boyceville Community School District!

Comments/Technical Assistance/Compliance Reminders

Crediting Documentation

- Some of the crediting documentation submitted for the week of review was outdated. Food manufacturers continuously reformulate products used in schools. It is important to stay current with these changes and be confident that the documentation on file matches the products in stock. These records should be reviewed and updated at least twice per year and as new products are purchased or substituted. Updated documents were provided by the reviewer for some products. Please continue to update all crediting documentation.
- A complete PFS must be directly from the manufacturer and must include the product name and number; weights of raw and cooked ingredients; portion size; statement of contribution to meal pattern requirements; and an original signature from the manufacturer certifying that the information is correct. It is highly preferable that this documentation is printed on company letterhead and signed by an appropriate person.
- The crediting documentation submitted for the 10" tortilla offered during the week of review states that it credits as 2.5 oz eq grain. However, using the grams of creditable grains given on the document, it credits as 2.25 oz eq grain when rounded down. This product also credits as 2.25 oz eq grain using Exhibit A. This did not result in any grain quantity shortages during the week of review. Please update the crediting on the recipes and production records and request documentation from the manufacturer showing correct crediting.

Weight versus Volume

The Mandarin Orange Chicken offered during the week of review was served using a 4 fl oz spoodle. The weight of this serving size of Mandarin Orange Chicken was not available prior to the onsite review. However, the food service director did weigh the 4 fl oz spoodle serving size prior to the end of the onsite review to provide the weight of chicken for crediting. This serving size credits as 2 oz eq meat/meat alternate and did not lead to meat/meat alternate shortages during the week of review.

As a reminder, meat/meat alternate is credited by weight, not by fluid ounces. Spoodles measure fluid ounces, not ounces by weight, so it is not appropriate to use a 4 fluid ounce spoodle for an intended 4 ounce (by weight) serving of ground/diced/shredded meat. Fluid ounces are a volume measure, while ounces are a weight measure. To ensure that students are receiving the adequate amount of meat/meat alternate, weigh the meat/meat alternate, then determine which scoop will hold that weight of meat. The table below compares weight versus volume.

	Measures	Measured In	Conversions	Tools Used
WEIGHT	Meat/meat alternates Grains	Ounces (oz) Grams (g) Kilograms (kg) Pounds (lb or #)	1 lb = 16 oz 1 oz = 28 g	Scale
VOLUME	Fruits Vegetables Milk	Fluid ounces (fl oz) Tablespoon (T or TBSP)	3 tsp = 1 TBSP 16 TBSP = 1 c 1 c = 8 fl oz 1 pint = 2 c	Spoodles , measuring cups, measuring spoons, scoops, dishers, ladles

	Measures	Measured In	Conversions	Tools Used
		Teaspoon (t or tsp) Cups (c) Pint (pt) Quart (qt) Gallon (gal) Liter (L)	1 quart = 2 pints 1 gallon = 4 quarts	

***WEIGHT AND VOLUME ARE NOT EQUAL OR INTERCHANGEABLE... OUNCES ≠ FLUID OUNCES**

In-House Yield

In-house yield data may be used for crediting food items contributing to meal pattern requirements. Original documentation showing methods and procedures used to determine yield must be completed and maintained at the food service operation and will be reviewed during the School Food Authority’s (SFAs) next regularly scheduled Administrative Review (AR). An in-house yield study may be warranted if your food service operation consistently gets higher or lower yields from a product than what is specified in the Food Buying Guide (FBG). Additionally, an in-house yield study may be used for food items or sizes that are not currently listed in the FBG (e.g. 175 count apples). [In-house Yield Study Procedures](#) are available on the [Menu Planning](#) website (<https://dpi.wi.gov/school-nutrition/national-school-lunch-program/menu-planning#ihy>).

Meat/Meat Alternate in the Chef Salad

The Chef Salad offered daily contains 5.25 ounce equivalents (oz eq) of meat/meat alternate from the chicken, cheese, egg, and cottage cheese. This greatly exceeds the daily minimum requirement to offer 2 oz eq meat/meat alternate at lunch for students in grades 9-12. The dietary specifications tool completed by the food service director shows the salad to be in line with the dietary specifications. However, you may consider reducing the total amount of meat/meat alternate offered with this salad if undesired food waste is occurring.

Grain Quantity with Popcorn Chicken

Popcorn chicken was offered as an entree choice on the day of review at lunch, which credits as 2 oz eq meat/meat alternate and 1 oz eq grain. A bag of Fritos was offered with the popcorn chicken so that the daily minimum of 2 oz eq grain for students in grades 9-12 was offered. This planned menu meets the daily requirements, but has an increased potential to lead to non-reimbursable meals. If students choose not to select the Fritos with the popcorn chicken, they must select two additional full components (one being at least ½ cup fruit and/or vegetable) for a reimbursable meal. Consider adding a grain item with a high acceptance rate or bundling the popcorn chicken with an additional grain to reduce any confusion at the point of service.

Findings and Corrective Action Needed: Meal Pattern and Nutritional Quality

- ❑ **Meal Pattern Finding #1:** All grains offered and credited in school meal programs are required to be whole grain-rich. Foods that meet the whole grain-rich criteria for the school meal programs must contain at least 50 percent whole grain. The remaining 50 percent or less of grains, if any, must be enriched. Grains that are not whole grain-rich cannot be credited toward the grain component. The Fritos offered during the week of review and on the day of review are not whole grain-rich.

Corrective Action Needed: Replace the Fritos with a whole grain-rich item. Submit the nutrition facts label and ingredient list, along with crediting documentation if applicable, for the replacement grain item.

Once the Public Health Nutritionist has all crediting documentation and updated standardized recipes for the week of review, it can be analyzed to determine if the meal patterns for the National School Lunch Program and School Breakfast Program are being met. Until that time, the review cannot be closed. Please be aware that the possibility to conduct a weighted nutrient analysis exists if substantial errors are found. Additional errors may require additional corrective action and may also be subject to fiscal action.

3. SMART SNACKS

Commendations

Thank you to the Food Service Director for using the Smart Snacks calculator to check compliance with the Smart Snacks standards for all a la carte items. Additionally, offering the a la carte items only after the reimbursable meals have been offered is a great practice that boosts meal participation and encourages students to select a nutritious meal. The school has an approval process in place for all fundraisers that sell foods or beverages to students during the school day and the principal is accurately tracking all fundraisers.

4. BUY AMERICAN PROVISION

Comments/Technical Assistance/Compliance Reminders

The USDA requires that an SFA purchase, to the maximum extent practicable, domestic commodities or products. Using food products from local sources supports the local economy, small local farmers and provides healthy choices for children in the school meal programs. The Buy American provision is required whether food products are purchased by SFAs or entities that are purchasing on their behalf.

The Buy American provision should be included in solicitations, contracts, and product specifications. A reply offer to comply with Buy American terms in a solicitation ensures contractors are aware of Buy American requirements. Furthermore, bidder assurance of the Buy American provision ensures that the bidder is responsive and responsible to the solicitation.

SFAs must monitor contractor performance as required in 2 CFR Part 200.318(b), formerly in 7 CFR Part 3016.36(b)(2), to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders.

- The following products may be exceptions to Buy American provisions: pineapples, mandarin oranges, olives, tuna, bananas and coffee.
- If no country of origin is identified on the label, than SFA must get certification from the distributor or supplier stating: "We certify that (insert product name) was processed in the U.S. and contains over 51% of its agricultural food component, by weight or volume, from the U.S.," This can accepted within an email.
- What is acceptable to determine compliance on a label? Label should indicate if the product is grown, processed and packed in the continental U.S. and any U.S. Territories. If the label

indicates that product is distributed or packed in the U.S, but the country of origin is not listed, this product requires the distributor's certification as mentioned above.

- Any substitution of a non-domestic product for a domestic product (which was originally a part of the RFP), must be approved, in writing, by the food service director, prior to the delivery of the product to the school.
- Any non-domestic product delivered to the school, without the prior, written approval of the Food Service Director, will be rejected. Should non-domestic substitutes that were not pre-approved in writing by the food service director be delivered to and rejected by the school, selected distributor(s) shall be held accountable for all over-claims that result from failure to meet the school's required meal pattern.
- Agricultural products which are processed and produced outside of the U.S. may be accepted with proof from the manufacturer that poor market conditions exist (weather, and/or supply availability of market); this requirement applies to private labels as well as other labels.
- The SFA should maintain written procedures to ensure product received and inventory is compliant with the Buy American procedure. Sample written procurement contract management procedures and Buy American monitoring procedures can be found in the [Contract Management](#) chapter of the *Introduction to the Procurement Policy and Procedures Handbook* (<https://dpi.wi.gov/school-nutrition/procurement/contract-procedures/contract-management>). Additional Buy American monitoring procedures can be found on the [Buy American Provision](#) webpage (<https://dpi.wi.gov/school-nutrition/procurement/buy-american/monitoring>).

There are limited exceptions to the Buy American provision which allow for the purchase of products not meeting the "domestic" standard as described above ("non-domestic") in circumstances when use of domestic products is truly not practicable. Refer to SP 24-2016 for more information on the Buy American provision and limited exceptions.

More information on this new requirement, including a tool to assist with tracking noncompliant products, can be found on the SNT [Procurement](#) webpage (<http://dpi.wi.gov/school-nutrition/procurement/buy-american>).

5. RESOURCE MANAGEMENT

Nonprofit School Food Service Account

The Child Nutrition program Report, provides you with a compilation of meals claimed, your reported revenues and expenditures, amount of federal reimbursement received and per meal costs for lunch and breakfast. The Aids Register also shows the amount deducted from reimbursement to pay for shipping, handling and processing costs of USDA Foods. Both resources are accessible from our [Online Services](#) webpage (dpi.wi.gov/nutrition/online-services).

- SFAs must limit the net cash resources in order to not exceed three months average expenditures.

Annual Financial Report (AFR):

- All revenues including reimbursements and student payments, and expenses including food, labor, equipment, purchased services, and other need to be entered into the program to which they belong, and this will aid the school in calculating its "yearly" reference period for nonprogram food compliance which is highly recommended. The new [18-19 Annual Financial Report instructions](#) are located on our website

(<https://dpi.wi.gov/sites/default/files/imce/school-nutrition/pdf/annual-financial-report-instructions.pdf>).

- When a student deposits funds in their lunch account which will be used for meal purchases, the amount received is not treated as revenue until the meal has actually been served to the student. The amount of funds on hand in student accounts is treated as a deposit or liability account in either the foodservice fund (Fund 50) or the general fund (Fund 10) until the meal is served at which point the deposit account is converted to revenue. This amount should not be recorded as revenue, or part of the fund balance on your Annual Financial Report.
- The ending balance on June 30 from the previous year needs to be the beginning balance on July 1 for the current year.
- The ending balance, on June 30, can never be a negative balance. A transfer must be made from the non-federal funds to bring the ending balance to \$0.00.
- The school food service fund may not have an ending fund balance in excess of 3 month operating expenses, as this is considered “Excess Cash Balance”.
- These categories of the AFR that should be addressed when tracking revenues and expenditures include:
 - Expenses for paper supplies, chemicals, thermometers, etc., should be reported under “Other”. Only expenses for edible food items and beverages should be reported under “Food”.
 - “Equipment” should reflect major purchases of equipment. Utensils, pans, smaller equipment such as a cart, etc., should be reported under “Other”.
 - Under “Purchases Services” you should be reporting any time you pay someone for services provides such as equipment repair and health inspections.
 - Under “Ala Carte”, you should be reporting the expenses for any food items served to students that are not claimed as part of the reimbursable meal. Revenues and expenses from adult meals would also be included here.
 - When revenues are recorded from the federal reimbursement payments, you want to make sure that you are recording the full reimbursement based on the printed claim form and not what is actually deposited into your account. As you will note on the claim, there may be money deducted from shipping, handling and processing fees for USDA Foods. The amount deducted from your revenue should be reported as a food expenditure.

Commendations/Comments/Technical Assistance/Compliance Reminders

The Annual Financial report was completed correctly and no further action is needed.

Paid Lunch Equity

Commendations/Comments/Technical Assistance/Compliance Reminders

Commendations:

- Thank you for completing the Paid Lunch Equity tool each year and adhering to the pricing requirements.
- The Paid Lunch Equity Tool was not required to be run for the 18-19 school year per USDA, if the non-profit school food service account was in the positive as of Jan. 31, 2018.
- The PLE Survey was completed as required.

Revenue from Nonprogram Foods

Commendations/Comments/Technical Assistance/Compliance Reminders

- Nonprogram foods include: Adult Meals, A la Carte, Extra Entrees, Extra Milk (for cold lunch or milk break), Vended Meals (meals sold to other agencies), Catered Meals, and Food Service operated Vending Machines.
- All nonprogram food costs including food, labor, equipment, and purchased services must be covered by revenues received from the sale of those foods. Nonprogram foods may not be supported by reimbursable meals or have a nonprogram foods loss absorbed by the food service account. Thus nonprogram foods may never run in the negative unless non-federal funds are transferred into the food service fund to cover the deficit.
- Nonprogram Food costs and revenues must be separated from Program food costs and revenues.
- The USDA Nonprogram Revenue Tool must be completed yearly, at a minimum. The [DPI Nonprogram Food Revenue Tool/Calculator](#) located on our website feeds into the USDA tool and aids in calculating prices of nonprogram foods and meeting the USDA nonprogram food regulation (<http://dpi.wi.gov/sites/default/files/imce/school-nutrition/xls/non-program-food-price-calculator.xlsx>).

$$\frac{\textit{Nonprogram food revenue}}{\textit{Total program and nonprogram revenue}} \geq \frac{\textit{Total nonprogram food costs}}{\textit{Total program and nonprogram food costs}}$$

- SFAs that sell only nonprogram milk and adult meals as nonprogram foods are [exempt](#) from completing the USDA Nonprogram Food Revenue tool (<http://dpi.wi.gov/sites/default/files/imce/school-nutrition/pdf/exceptions-nonprogram-revenue.pdf>).

Adult Meals

- Adult meals are considered non-program foods. Food service programs must price adult meals above the overall cost of the meals. Since adult meal costs can be difficult to calculate, SFAs must, at a minimum, follow the minimum pricing guidelines in Food Nutrition Services Instruction 782-5.
- A [Wisconsin Adult Meal Pricing Worksheet](#) has been developed to assist you in pricing adult meals (<http://dpi.wi.gov/sites/default/files/imce/school-nutrition/doc/wisconsin-adult-meal-pricing-guide.doc>).
- Districts need to reassess adult meal prices annually prior to contract submission to ensure student reimbursement are not being used to subsidize adult meals. The current reimbursement rates should be used to determine prices.

The Non-Program Food Tool was completed for the 18-19 school year. It is being used on a regular basis to monitor food costs.

Indirect Costs

Commendations/Comments/Technical Assistance/Compliance Reminders

- DPI does not allow the annual assigned indirect cost rate to be applied to Fund 50 (Foodservice account within WUFAR). For both public and private schools in Wisconsin, any costs assessed to foodservice must be based on documented and justifiable costs for each school building as they pertain to your school situation rather than on the indirect cost rate. This could include items such as utilities, rent, printing and mailing services, administrative

oversight, etc.

- Allowable Expenditures assessed to the food service fund must be supported with documentation for things such as gas, electricity, waste removal, fuel, water, etc. for both public and private schools. Examples of supporting documentation for costs assessed to food service fund could include:
 - Rent – consultation with knowledgeable resource person on appropriate charges per facility (i.e., local realty broker who has knowledge of current rates for rent of similar facilities).
 - Utility charges - separately metered or current usage study by the local utility company.
 - Labor expenditures - based on actual amount of time worked specifically for the purpose of school food service times the employee's wages and benefits.
 - Printing/publishing – documentation of actual costs or documentation to support how these costs were prorated from the district's total costs, based on volume.
 - Waste disposal services, extermination services, and laundry services - documentation of actual costs or documentation to support how these costs were prorated from district's total.

Findings and Corrective Action Needed: Indirect Costs

There are no indirect costs.

6. GENERAL PROGRAM COMPLIANCE

Civil Rights

Commendations/Comments/Technical Assistance/Compliance Reminders

Nondiscrimination Statement

- When including the [non-discrimination statement](http://dpi.wi.gov/school-nutrition/national-school-lunch-program/civil-rights) on letters, menus, website, and other documents used to convey program information, it is necessary to use the current statement which was updated in October 2015 (<http://dpi.wi.gov/school-nutrition/national-school-lunch-program/civil-rights>).
- However, when space is very limited, such as on the printed menus, the abbreviated statement may be used, **“This institution is an equal opportunity provider.”** Both statements should be in the same size font as the other text in the document.

And Justice for All Poster

- “And Justice for All” posters need to be posted in public view where the program is offered.
- **The Poster is current and posted out in the cafeteria for public view as required. Current Inspection reports are posted there as well.**

Civil Rights Training

- Civil rights training must be conducted on a yearly basis for all staff and volunteers who administer any portion of a school nutrition program.
- Civil rights training had been attended by all staff in the schools and documentation was available for review.
- **Civil rights training is being done on an annual basis for the complete staff including Food Service.**

Civil Rights Self-Compliance Form

- The [Civil Rights Self-Evaluation Compliance](https://dpi.wi.gov/sites/default/files/imce/forms/doc/f1441.doc) form is required to be completed by October 31 annually (<https://dpi.wi.gov/sites/default/files/imce/forms/doc/f1441.doc>).
- **The PI-1441 was completed on 9-21-18.**

On-site Monitoring

Commendations/Comments/Technical Assistance/Compliance Reminders

- Every school year, each SFA with more than one school must perform no less than one on-site review of the meal counting and claiming system and the readily observable general areas of review identified under 7 CFR 210.18(h) in each school operating the NSLP and 50% of schools operating the SBP administered by the SFA by February 1.
- **The On-site Monitoring Form is current and done. No further action needed.**

Local Wellness Policy

Commendations/Comments/Technical Assistance/Compliance Reminders

SFA required to inform the public of the results of the most recent assessment (1006)

The final *Local School Wellness Policy Implementation Under the Healthy, Hunger-Free Kids Act of 2010* rule requires the SFA to inform and update the public about the assessment of the implementation of LWP. The first assessment should be completed within three years of your SFA's policy being updated, but no later than June 30, 2020 to be in compliance with this rule. Following the assessment SFAs are required to retain a copy of the assessment and documentation regarding the public notification. SFAs may use a variety of methods to notify the public about the assessment. This may include mailing flyers, newsletters, emails, website postings, and newspaper articles. The notification should include the extent to which SFAs are in compliance with their LWP; the progress made toward attaining the goals of the LWP; and the extent to which the SFA's LWP compares to a model policy. It is recommended SFAs include a plan to improve upon the results of the assessment.

Findings and Corrective Action Needed: Local Wellness Policy

The Wellness Policy of the Boyceville School District is in compliance with the regulations, is current and up to date. Please continue to assess your policy and improve as needed. Great job!

Professional Standards

Commendations/Comments/Technical Assistance/Compliance Reminders

- Annual training must be job-specific and intended to help employees perform their duties well. The required annual training hours vary according to the employee's role in the management and operation of the school nutrition program.
- Trainings can be provided in a variety of formats (online, in person, webinars) and through various providers (DPI, USDA, in-house, etc.).
- SFAs should clearly document all required training information and maintain that file including the name of staff person, date hired, title/position, brief list of core duties/responsibilities, status (full, part-time, volunteer, etc.), professional standards position (director, manager or staff). Learning codes are not required, but encouraged. A template tracking tool is posted to our [Professional Standards](http://dpi.wi.gov/school-nutrition/training/professional-standards) webpage (<http://dpi.wi.gov/school-nutrition/training/professional-standards>).
- **Annual Training Requirements for All Staff**
Directors: 12 hours

Managers: 10 hours

Other Staff (20 hours or more per week): 6 hours

Part Time Staff (under 20 hours per week): 4 hours

If hired January 1 or later, only half of the training hours are required during the first school year of employment.

The Food Service Director is doing a great job of training her staff, and documenting it. Keep up the good work!

Water

Commendations/Comments/Technical Assistance/Compliance Reminders

Water is required to be available at no charge to students during the lunch and breakfast meal services. Schools can provide free water in a variety of ways, such as water pitchers and cups on lunch tables, a water fountain, or a faucet that allows students to fill their own bottles or cups.

Water is readily available to all students at any time during meal services.

Food Safety and Buy American

Commendations/Comments/Technical Assistance/Compliance Reminders

- The Food Safety Plan was available for review. It was obvious in observing the food service manager/director at work that they are very knowledgeable about food safety practices and safe food handling. All temperature logs were up-to-date.
- The Food Safety Plan was available for review. It was obvious in observing the food service manager/director at work that they are very knowledgeable about food safety practices and safe food handling. All temperature logs, calibration logs, and sanitizing solution logs were up-to-date.
- All schools must have a comprehensive, site-specific food safety plan on-site which includes all process 1, 2, and 3 items, all applicable standard operating procedures (SOP), all equipment, and food service staff. The food safety plan must be reviewed annually. A prototype food safety plan template as well as template SOPs may be found on the [SNT Food Safety](https://dpi.wi.gov/school-nutrition/food-safety) webpage. (<https://dpi.wi.gov/school-nutrition/food-safety>)

Food Employee Reporting Agreements

- All food handlers must have a signed [Food Employee Reporting Agreement](https://datcp.wi.gov/Documents/foodemployeereportingagreementsupplement.pdf) on file (<https://datcp.wi.gov/Documents/foodemployeereportingagreementsupplement.pdf>).
- All food handlers must sign a new Food Employee Reporting Agreement form if changes are made to the document. While there are no requirements as to how frequently food service employees must sign a Food Employee Reporting Agreement form, it is the best practice for each food service employee to annually review and sign an agreement to reinforce the information contained in the document.
- **All food service staff had a current reporting agreement signed and on file.**

Reporting and Recordkeeping

- **Thank you for completing the required USDA and DPI reports and maintaining the paperwork in an organized manner. All records must be kept for three years plus the current year.**

Summer Food Service Program (SFSP) and School Breakfast Program (SBP) Outreach
Boyceville High School sends out a Newsletter with SFSP and SBP information near the end of the school year in May-June.

Commendations/Comments/Technical Assistance/Compliance Reminders

Summer Meals

A goal of USDA Child Nutrition Programs is to ensure all students have access to healthy and nutritious meals year round. Even though a summer feeding program is not operated at Boyceville High School, SDA would like all SFAs to inform families of where their students can receive a free meal in the summer months. SFAs can inform families of summer meals via the following methods:

- Promotion of the [summer meals locator](https://dpi.wi.gov/community-nutrition/sfsp/find-summer-meals-site) on the DPI Summer Meals webpage (https://dpi.wi.gov/community-nutrition/sfsp/find-summer-meals-site)
- Promotion of calling 211 to locate meals in the area
- Promotion of the ability to text 'food' to 877-877 to locate meals in the area
- Promotion of the USDA [Summer Food](http://www.fns.usda.gov/summerfoodrocks) website (http://www.fns.usda.gov/summerfoodrocks)

As part of the National School Lunch Program, it is required to do SFSP outreach. The purpose is to inform your students and families of the free feeding site(s) they may have access to in the summer while school is out of session. Near the end of this school year, it is as simple as a blurb in a newsletter sent home to students, or putting up free posters and/or mail these items free of charge. To access an inclusive map of all potential participating sites in your area, see the [interactive map](http://www.fns.usda.gov/capacitybuilder) on the SFSP website (http://www.fns.usda.gov/capacitybuilder).

For more information on Summer Feeding option contact:

Amy J. Kolano, RD, CD
Summer Food Service Program Coordinator
Phone: 608.266.7124
e-mail: amy.kolano@dpi.wi.gov

Dr. Tony Evers, State Superintendent of Wisconsin Department of Public Instruction, shares a vision that every student will graduate prepared for college and career. His goals are for students to have the knowledge, skills, and habits that will allow them to succeed in life after high school. Access to quality nutrition plays a major role in developing those life-long habits.

The School Nutrition Team believes that what school nutrition programs do every day plays a very important part in the success of every child being able to graduate. We all know that well-nourished children are ready to learn. Thank you for all you do to ensure your students' success.

For more information on this initiative, please visit the Wisconsin DPI [Every Child a Graduate](https://dpi.wi.gov/statesupt/every-child-graduate) webpage (https://dpi.wi.gov/statesupt/every-child-graduate).



With School Nutrition Programs!