

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

School Food Authority: Manitowoc School District

Agency Code: 363290

School(s) Reviewed: Jefferson Elementary, Madison Elementary, Washington Jr

Review Date(s): January 28- February 1, 2019

Date of Exit Conference: February 11, 2019

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. Courses cover many areas of the school nutrition programs including administrative responsibilities, program basics, meal pattern requirements and menu planning, financial management, meal benefit determination process, professional standards, 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, or 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 (USDA) 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 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.

Appreciation/Commendations/Noteworthy Initiatives:

Thank you to the staff at Manitowoc School District for the courtesies extended to us during the on-site review and for being available to answer questions and provide 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.

REVIEW AREAS

1. MEAL ACCESS AND REIMBURSEMENT

Certification and Benefit Issuance

Commendations/Comments/Technical Assistance (TA)/Compliance Reminders

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 stated 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.

Annual Income

- There has been a recent modification to the requirement pertaining to the reporting of annual income on an application. USDA released SP-19, 2017 on March 20, 2017 allowing households to report current income as an *annual figure*. Annual income is typically reported for households with jobs that are seasonal, self-employed, or agricultural work since that is a more accurate representation of *current income*. These applications may now be processed at face value. However, most households that receive regular pay checks, will report income based on what is *currently earned* and the frequency of that pay, i.e. weekly, biweekly, bimonthly or monthly.

Income Eligibility Guidelines

- The current [Income Eligibility Guidelines](https://dpi.wi.gov/sites/default/files/imce/school-nutrition/pdf/income-eligibility-guidelines-1718.pdf) (IEGs) are used to determine applications, whether manually or electronically. If done through software, please check that the income levels are updated each year after July 1 (<https://dpi.wi.gov/sites/default/files/imce/school-nutrition/pdf/income-eligibility-guidelines-1718.pdf>).

- The complete IEG grid may not be sent to the households applying for meal benefits as they include the specific income amounts for free or reduced benefits. Therefore, the Public Release may not be sent to households, either. The information letter must include the reduced price guidelines and an explanation that households with incomes at or below the reduced price income limit may be eligible for free or reduced price meals. Typically, the information letter is the USDA template entitled [Letter to Parents/Frequently Asked Questions](https://dpi.wi.gov/sites/default/files/imce/school-nutrition/doc/fr-application-parent-guardian-letter-faq.docx) (https://dpi.wi.gov/sites/default/files/imce/school-nutrition/doc/fr-application-parent-guardian-letter-faq.docx).

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 that 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 with the household. 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.

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.

Public Release

- All SFAs are required to distribute a [Public Release](https://dpi.wi.gov/school-nutrition/national-school-lunch-program/free-reduced-applications#apps) before the start of the school year (https://dpi.wi.gov/school-nutrition/national-school-lunch-program/free-reduced-applications#apps). The purpose is to inform the public that free and reduced price meals are available. SFAs must annually distribute the Public Release to:
 - Local news media
 - Grassroots organizations (local organizations providing services to populations in need)
 - Major employers contemplating or experiencing large layoffs
 - Local Unemployment Office (as applicable)
- SFAs are not required to pay to have the public release published but must maintain documentation of whom it was sent to along with the specific materials distributed.

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.

Direct Certification

- Direct Certification electronically matches your student file to a state database of students in families enrolled in FoodShare, W-2 Cash Benefits, FDPIR, Medicaid or Foster Care.
- A child or other household member's receipt of benefits from an Assistance Program automatically extends eligibility for free benefits to all children who are members of the household. [7 CFR 245.6(b)(7)] Foster child benefits do not extend to other students in a household.
- The effective eligibility date for a DC eligible student is the date of the original output file.

Transferring Students

- 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.

Disclosure

- The LEA must seek written consent from the parent or guardian to use the information provided on the application or through direct certification for non-program purposes, such as athletic or testing fee waivers, registration fee waiver, school fees, etc. Consent must be obtained each school year. Find the [Sharing Information with Other Programs](https://dpi.wi.gov/sites/default/files/imce/school-nutrition/doc/sharing-info-other-programs.doc) template on the Free and Reduced Meal Applications and Eligibility webpage (<https://dpi.wi.gov/sites/default/files/imce/school-nutrition/doc/sharing-info-other-programs.doc>).
- For anyone receiving eligibility information to approve students for non-food service program benefits after parental consent is received, the *Disclosure Agreement* form should be signed and on file at the district. A template [Disclosure of Free and Reduced Price Information](http://dpi.wi.gov/sites/default/files/imce/school-nutrition/doc/disclosure-agreement.docx) form is located on the SNT website (<http://dpi.wi.gov/sites/default/files/imce/school-nutrition/doc/disclosure-agreement.docx>).

Findings and Corrective Action Needed: Certification and Benefit Issuance

Finding: The finding was that the non-discrimination statement was not in the correct format on the approval and denial letter. In addition, the direct certification letter did not have the correct format for the non-discrimination statement.

Corrective Action Needed: Please correct the format of the non-discrimination statement and provide copies of each of these letters. **Corrected on-site, no further action needed.**

Finding: The finding was that the non-discrimination statement was not included on the fee waiver the District currently uses.

Corrective Action Needed: Please include the non-discrimination statement and provide a copy of the updated fee waiver.

Verification

Commendations/Comments/Technical Assistance (TA)/Compliance Reminders

- 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.
- When a benefit eligibility status increases, the change must take place within three days. When a benefit eligibility decreases, the change cannot take place before ten calendar days and a notice of adverse action is sent in writing with appeal rights procedures.

Meal Counting and Claiming

Commendations/Comments/Technical Assistance (TA)/Compliance Reminders

- Meals may only be charged to a student upon 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>).
- 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.
- When entering the claim it is necessary to use the edit check to calculate your reimbursable meals by site for claim submission.

Findings and Corrective Action Needed: Meal Counting and Claiming

Finding: The finding was that the breakfast in the classroom point of service in some of the classrooms at Jefferson did not have the most acceptable point of service. There were inconsistencies regarding how the point of service was conducted in the various classrooms.

Corrective Action Needed: Please submit a detailed statement on how this will be corrected and what the process will be in the classrooms to ensure that all classrooms handle the point of service correctly.

Finding: The finding was that breakfast in the classroom at Washington Jr had a good process in place however a specified student group was checking off the point of service and this is not acceptable practice.

Corrective Action Needed: Please correct this issue and submit a statement of who will be responsible for checking off students at the point of service moving forward.

2. MEAL PATTERN AND NUTRITIONAL QUALITY

Commendations and Appreciations

Sincere thanks to the Food Service Director, Food Production Manager, and school nutrition professionals of the Manitowoc Public School District. We appreciate your time and efforts spent preparing for and participating in the onsite review. Thank you for being flexible through the inclement weather with regard to the menu and the meal preparation and service observations. Both the Food Service Director and the Food Production Manager were responsive to questions and requests for additional information, and the lead school nutrition professionals at each review site and the production kitchen were knowledgeable of program requirements. A significant amount of information was sent offsite, and information made available onsite was well-organized. The Food Service Director is new to the district, and she was receptive to feedback, both positive and constructive criticism, on operation of the Child Nutrition Programs in the Manitowoc Public School District.

Technical Assistance and Program Requirement Reminders

USDA Meal Patterns

Washington Junior High School, serving students in grades 7 through 9, utilizes the lunch meal pattern for age/grade group 9-12. At lunch for grades 7-8, the weekly maximum for grains is exceeded by as much as 10 ounce equivalents (oz eq), while the weekly maximum for meat/meat alternate (m/ma) is exceeded by as much as 15 oz eq.

There is no overlap in dietary specifications (calories, sodium, saturated fat, trans fat) for age/grade groups 6-8 and 9-12. Planned portion sizes for some menu items, such as chicken nuggets (10 each; 525 calories, 5 grams saturated fat), orange parfaits (1 cup yogurt, 1 cup granola, 1/2 cup mandarin oranges; 528 calories), and made to order nacho bar (2 oz tortilla chips, 3/8 cup taco meat, 1/2 cup refried beans, 0.5 oz cheese; 555 calories, 9.8 grams saturated fat) should be reconsidered in the context of the lunch meal pattern for age/grade group 6-8. Note, these examples do not account for the dietary specifications of 1/2 cup of fruit, 3/4 cup of vegetable, or 1 cup of milk, which must also be offered daily at lunch. Separating these students is critical to ensuring minimum daily and weekly requirements are met within the dietary specifications appropriate to each age/grade group at Washington Junior High School. Remember, one purpose of the National School Lunch Program (NSLP) is to plan, offer, and serve students nutritiously balanced meals and teach them healthy habits to last a lifetime. Offering larger portions than

necessary does not support this purpose and increases food costs. The lunch meal patterns for 6-8 and 9-12 grades may be used, or the lunch meal patterns for K-8 and 9-12 grades may be used. The breakfast meal pattern for K-12 grades may be served to all students of the Manitowoc Public School District. Meal service is not structured to comply with the required age/grade group meal pattern requirements. This must be addressed by school or district administration as well as by food service.

If age/grade groups cannot be separated, consider the following strategies:

- Post additional signage indicating portion sizes appropriate to each age/grade group
- Provide different size serving utensils
- Provide different color meal trays (e.g. red for grades 7-8, blue for grade 9)

Notably, Offer versus Serve (OVS) requirements differ for age/grade groups 6-8 and 9-12. For example, a student in grade 7 who selects 1/2 cup of fruit, 1.0 oz eq of m/ma, and 1.0 oz eq of grain has a reimbursable meal. By contrast, a student in grade 9 who selects the same components and quantities does not have reimbursable meal because the daily minimum requirements for age/grade group 9-12 are greater (i.e. 1 cup of fruit, 2.0 oz eq of m/ma, 2.0 oz eq of grain). Under the current implementation of OVS, students in grades 7-8 must select more than the daily minimum requirements appropriate to their age/grade group.

Production Records

Be more specific about the types of products offered. Rather than Fresh Whole Fruit, record each type of fruit and case counts on breakfast production records. Assorted fruit juice is also listed. Please list each type of fruit juice offered on separate lines of the production record. All modifications and substitutions **must** be documented.

Standardized Recipes

Crediting information recorded on the production records was not consistently in agreement with crediting information on the supporting documentation, such as Child Nutrition (CN) labels, product formulation statements (PFS), standardized recipes, or the Food Buying Guide (FBG). Including meal pattern contributions for specified grade groups on production records is not required, though it must be documented and available for staff.

The following discrepancies were identified in crediting recipes from the review period and discussed with the food service director:

- Ham & Cheese Chef Salad (Recipe #39888.40) – 1.75 oz eq of m/ma
- Italian Hoagie (Recipe #22730.13) – 1.25 oz eq of m/ma

According to production records, 1 oz (#16 scoop) of shredded cheddar cheese was offered daily on the fruit and vegetable bar during the review period. During onsite meal service observation, the Public Health Nutritionist observed 0.5 oz (1 fl oz spoodle, 1/8 cup or 2 Tbsp) offered on the fruit and vegetable bar. As a result, menu certification workbooks reflect 0.5 oz eq of m/ma from shredded cheddar cheese. This portion size of cheese eliminated four daily shortages of m/ma for age/grade group 9-12 that would have resulted from the crediting discrepancy in the Ham & Cheese Chef Salad. As shredded cheddar cheese contributes to daily and weekly meal pattern requirements for m/ma, offering and communicating appropriate portion sizes to students through signage and serving utensils is imperative. Regarding the Ham & Cheese Chef Salad and the Italian Hoagie, these menu items are considered grab and go (i.e. On the Go). In practice, grade 9 students may not stop at the fruit and vegetable bar for additional m/ma to meet the daily requirement, which may result in meals with fewer than three full components being claimed for reimbursement.

Crediting Documentation

Processed foods that are not listed in the FBG must be accompanied by a product formulation statement (PFS) or a Child Nutrition (CN) label to sufficiently document meal component crediting. Secure a PFS directly from the manufacturer or save a CN label directly off the packaging.

A complete PFS 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. Documentation should be printed on company letterhead and signed by an appropriate person (e.g. a quality assurance agent or registered dietitian, rather than a salesperson).

Food manufacturers periodically 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. If a processed item does not have a valid CN label or PFS and cannot be found in the FBG, it may not be credited when served as part of the USDA School Meal Programs.

Product specification sheets or marketing brochures, commonly found on distributor websites, cannot be used for crediting meal components.

Watermarked Child Nutrition (CN) Labels

A CN label with a watermark is used when the CN logo and contribution statement are used on product information other than the actual product carton and is presented as a separate document.

Manufacturers may provide schools with a CN label with a watermark during the bidding process or on their websites. Original CN labels on product cartons will not have a watermark. Product information on the CN label with a watermark can be changed. CN labels must be verified and collected from boxes as products are delivered. Once labels have been collected, check when new shipments arrive to determine if crediting towards the meal pattern has changed.

Pepperoni

Per USDA memorandum TA 05-2011, dried pepperoni may credit when used as a topping on CN labeled pizza. As Smithfield pepperoni does not have a CN label, the pepperoni may not credit towards daily and weekly meal pattern requirements.

Portion Control

Using tools correctly is an important aspect of portion control. The correct way to portion food is to use a level scoop, which means the item is served as planned. Heaping scoops provide excess calories and nutrients and increase food cost, as more food is required to serve the same number of students. Food shortages may result. Conversely, scant scoops provide component shortages per portion and inadequate calories and nutrients. Excessive leftovers or food waste may result.

Consider placing a "last chance" bowl at the POS with pre-packaged or whole fruits and/or vegetables in at least 1/2 cup servings for students to select. Options may include pre-packaged dried cranberries or raisins, whole oranges or bananas, applesauce or mixed fruit cups, and pre-packaged carrots or celery sticks.

Corrective Action

Meal Pattern Finding #1: The USDA lunch meal pattern for age/grade group 9-12 is inappropriately served to students in grades 7-8. Separating these students is critical to ensuring daily and weekly minimum requirements are met within the dietary specifications appropriate to each age/grade group at Washington Junior High School.

Required Corrective Action: Submit a production record template(s) demonstrating separation of students at Washington Junior High School by age/grade group. Support this template with an action plan for implementation of the lunch meal pattern for age/grade group K-8 or 6-8. Explain how daily and weekly meal pattern requirements will be met within the dietary specifications appropriate to the age/grade group. Describe how the school nutrition professionals at the POS will identify each student by age/grade group and what changes will be made to the structure of meal service, if applicable. Acknowledge in your reply that students in grades 7-8 will no longer be served the lunch meal pattern for age/grade group 9-12.

Meal Pattern Finding #2: The daily minimum requirement for m/ma was not met for age/grade group 9-12 at Washington Junior High School for lunch during the review period as a result of the Italian Hoagie offered on Friday, December 14. The Italian Hoagie credits as 1.25 oz eq of m/ma and 0.5 oz of shredded cheddar cheese credits as 0.5 oz eq of m/ma, resulting in a 0.25 oz eq daily shortage of m/ma. The daily minimum requirement for age/grade group 9-12 is 2 oz eq. **Repeat findings during subsequent Administrative Reviews will be subject to fiscal action.**

Required Corrective Action: Describe **specifically** how the daily minimum requirement for m/ma will be met for age/grade group 9-12 for lunch during the review period (e.g. portion sizes increased or decreased, additional menu items, product replacements, etc.). Please address Italian Hoagie and shredded cheddar cheese in your reply.

Meal Pattern Finding #3: A total of 5 cups of fruit, including whole fruit and juice, were offered to age/grade group K-8 at Jefferson Elementary at breakfast over the course of the week, with 3 cups of that in the form of juice. This exceeded the weekly juice limit at breakfast of 50 percent of the total fruit offering (60 percent of the total fruit offering).

Required Corrective Action: Submit one to two sentences explaining what will be done to the review period so that no more than 50 percent of fruit offerings are in the form of juice at breakfast over the course of the week.

Meal Pattern Finding #4: Inaccurate crediting documentation for Grecian Delight Hummus (Code 4340, 4325), in the Hummus Fun Lunch served during the review period on Wednesday, December 12, and Thursday, December 13. Tahini is not a creditable ingredient per the FBG.

Required Corrective Action: Submit an updated PFS for this item. If proper documentation cannot be obtained, discontinue using this product for school meals and submit crediting documentation for a replacement product.

Meal Pattern Finding #5: Crediting errors were noted in the standardized recipes for Ham & Cheese Chef Salad (Recipe #39888.40) and Italian Hoagie (Recipe #22730.13).

Required Corrective Action: Submit updated standardized recipes which reflect corrected crediting.

3. RESOURCE MANAGEMENT

Nonprofit School Food Service Account

Commendations/Comments/Technical Assistance (TA)/Compliance Reminders

Annual Financial Report (AFR)

- All revenues (reimbursements and student payments) and expenses (including food, labor, equipment, purchased services, and the other category) need to be separated into each program; this will aid the

school in calculating its “yearly” reference period for nonprogram food compliance which is highly recommended. The new [16-17 Annual Financial Report instructions](https://dpi.wi.gov/sites/default/files/imce/school-nutrition/pdf/annual-financial-report-instructions.pdf) are located on the DPI 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”. While we commend your staff for the fiscal viability of the child nutrition programs, federal regulations limit net cash resources to an amount not to exceed a three month average of operating expenses to remain in compliance with a non-profit status.
- 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” report any time you pay someone for services provides such as equipment repair and health inspections.
 - Under “non-program foods”, report 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, a la carte, and caterings would also be included here.
 - When revenues are recorded from the federal reimbursement payments, 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 an NSLP food expenditure for private schools and a purchased service for public schools.

FSMC

- Because of the Non-program Revenue Rule, expenses must be broken out by actual Labor, Food, Purchased Services, Equipment, or Other, and not all placed into Purchased Services as was previously done for SFAs with FSMC contracts.
- SFAs must annually be provided information on food costs and revenues from Food Service Management Companies (FSMC). The information must include food cost for reimbursable meals, food cost for non-program food, revenue from non-program food, and total revenue to determine SFA compliance with non-program food revenue requirements.

Allowable Costs

- The nonprofit school food service account is to be used for the operation of the school meal program including food, supplies, equipment and personnel.
- The nonprofit school food service account may not be used to purchase land and/or buildings unless approved by FNS.
- Allowable costs are defined in 2 CFR 200 Subpart E and should be necessary, reasonable and allocable. More information on allowable costs can be found within the [Indirect Costs guidance](http://dpi.wi.gov/school-nutrition/national-school-lunch-program/financial) (<http://dpi.wi.gov/school-nutrition/national-school-lunch-program/financial>).
- Bad debt is an unallowable expense to the food service program. A transfer must be made from non-federal funds to cover student account write-offs. [SP23-2017 Unpaid Meal Charges guidance Q & A](https://dpi.wi.gov/school-nutrition/national-school-lunch-program/financial) may be found our Financial Management webpage (<https://dpi.wi.gov/school-nutrition/national-school-lunch-program/financial>).

Unpaid Meal Charge Policy

- USDA Policy Memorandum SP 46-2016 requires all SFAs operating federal school meal programs to have a written and clearly communicated policy that addresses unpaid meal charges. For a snap-shot on what the policy must include, see the [Unpaid Meal Charges In a “Nutshell”](http://dpi.wi.gov/sites/default/files/imce/school-nutrition/pdf/unpaid-meal-charges-nutshell.pdf) (<http://dpi.wi.gov/sites/default/files/imce/school-nutrition/pdf/unpaid-meal-charges-nutshell.pdf>). For a more comprehensive overview, see SP 23-2017: [Unpaid Meal Charges Guidance](https://dpi.wi.gov/sites/default/files/imce/school-nutrition/pdf/sp-23-2017.pdf) <https://dpi.wi.gov/sites/default/files/imce/school-nutrition/pdf/sp-23-2017.pdf>
 - Best Practices
 - Local meal charge policy checklist
 - Sample outstanding balance letter
 - Sample robo-call script
- Funds in student meal accounts are considered a liability until a meal is purchased. When the funds are left “unclaimed”, they cannot be used to offset another student’s negative account, unless *paid* households have *chosen to donate* those funds to the school food service account. All funds left in any student meal account which cannot be contacted must be turned over to the Wisconsin Department of Revenue (DOR) as unclaimed property. The DOR has rules concerning [unclaimed property](https://www.revenue.wi.gov/DOR%20Publications/pb82.pdf) that must be followed (<https://www.revenue.wi.gov/DOR%20Publications/pb82.pdf>).

Paid Lunch Equity (PLE)

Commendations/Comments/Technical Assistance (TA)/Compliance Reminders

- The Paid Lunch Equity tool must be completed annually and prices raised accordingly with a maximum annual increase of \$0.10 (of the weighted average price) as required by regulation.
- Refer to the [PLE ‘In a Nutshell’](https://dpi.wi.gov/sites/default/files/imce/school-nutrition/pdf/ple-in-a-nutshell.pdf) for more information on the PLE tool (<https://dpi.wi.gov/sites/default/files/imce/school-nutrition/pdf/ple-in-a-nutshell.pdf>).

Revenue from Non-program Foods

Commendations/Comments/Technical Assistance (TA)/Compliance Reminders

- Non-program 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 costs associated with non-program foods, including food, labor, equipment, and purchased services must be covered by revenues received from the sale of those foods. Non-program foods may not be supported by reimbursable meals or have a non-program foods loss absorbed by the food service

account. Thus non-program foods may never run in the negative unless non-federal funds are transferred into the food service fund to cover the deficit.

- Non-program Food costs and revenues must be separated from Program food costs and revenues.
- Since non-program foods include Adult Meals and extra milk, these expenses and revenues must be separated from Program foods.
- The USDA Non-program 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 non-program foods and meeting the USDA non-program 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 non-program milk and adult meals as non-program foods are [exempt](#) from completing the USDA Non-program 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 the SFA in pricing adult meals (<http://dpi.wi.gov/sites/default/files/imce/school-nutrition/doc/wisconsin-adult-meal-pricing-guide.doc>).
- Districts need to assess adult meal prices annually prior to contract submission to ensure student reimbursements are not being used to subsidize adult meals. The current reimbursement rates (2017-18 SY) should be used to determine adult prices.

Resources

- [Nonprogram Foods Revenue Rule SP-20-2016](#) (<http://dpi.wi.gov/sites/default/files/imce/school-nutrition/pdf/sp-20-2016.pdf>)
- [Nonprogram Foods In a "Nutshell"](#) (<http://dpi.wi.gov/sites/default/files/imce/school-nutrition/pdf/nonprogram-foods-in-a-nutshell.pdf>)

Indirect Costs

Commendations/Comments/Technical Assistance (TA)/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 an indirect cost rate. This may include utilities, rent, printing and mailing services, administrative oversight, etc.

- Allowable Expenditures assessed to the food service fund must be supported with documentation for items such as gas, electricity, waste removal, fuel, water, etc. for the school district. 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 the district’s total.

4. GENERAL PROGRAM COMPLIANCE

Civil Rights

Commendations/Comments/Technical Assistance (TA)/Compliance Reminders

Nondiscrimination Statement

- When including the [non-discrimination statement](#) on letters, menus, website, and other documents used to convey program information, it is necessary to use the current statement which was updated in 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 or low balance notices, the abbreviated statement may be used, “**This institution is an equal opportunity provider.**” Either of these statements must 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.

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 Self-Compliance Form

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

Special Dietary Needs

- All food substitutions made outside of the meal pattern requirements must be supported by a signed medical statement from a licensed medical professional. SFAs may use the [prototype Medical Statement](#) for Special Dietary Needs posted on the DPI website, which is also available in Spanish and Hmong (<http://dpi.wi.gov/school-nutrition/national-school-lunch-program/special-dietary-needs>). Meals served to students with special dietary needs with the signed medical statement do not need to

meet meal pattern requirements. Additional information on [special dietary needs](#) can be found on the DPI School Nutrition Team website (<http://dpi.wi.gov/school-nutrition/national-school-lunch-program/special-dietary-needs>). This [flow chart](#) gives guidance on special dietary needs, as well (<https://dpi.wi.gov/sites/default/files/imce/school-nutrition/pdf/sdn-flowchart.pdf>)

- School food service staff may make food substitutions, at their discretion, to accommodate children without a signed medical statement from a licensed medical practitioner. It is highly recommended that the SFA have a completed medical statement on file from a medical authority (which could be the school nurse) to support the request. These accommodations made for students must meet the USDA meal pattern requirements in order for the meals to be reimbursable. It is recommended that the SFA develop a policy for handling these types of accommodations to ensure that requests are equitable for everyone.
- Juice may not be substituted for fluid milk unless juice is specified as a substitution on a medical statement signed by a licensed medical practitioner. Water is available to all students, but an SFA may choose to offer lactose free milk or provide a fluid milk substitute that meets the nutritional requirements set forth by USDA. Nutrition information for a fluid milk substitute the SFA wishes to provide for students, must be approved by the SNT office. For more information on [fluid milk substitutes](#), please see our Special Dietary Needs webpage (<http://dpi.wi.gov/school-nutrition/national-school-lunch-program/special-dietary-needs>).
- Fluid milk substitution rules apply to all federal school nutrition programs, including the National School Lunch Program, School Breakfast, and After School Snack Program, but do not apply to the Wisconsin School Day Milk Program. WSDMP allows juice as a milk substitution and is reimbursable. SFAs may offer lactose-free milk to children who have lactose intolerance without requiring DPI pre-approval for use.

Overt Identification

- The meal counting system must prevent overt identification of students receiving free and reduced price benefits.

Processes for complaints

- Schools must have a process for receiving and processing complaints alleging discrimination within the school meals program. Technical assistance was provided to include food service language in district wide policies.
- All verbal or written civil rights complaints regarding the school nutrition programs that are filed with the district must be forwarded to the Civil Rights Division of USDA Food and Nutrition Service within five days. You will want to make sure that this is included in the district procedures to ensure compliance.

Findings and Corrective Action Needed: Civil Rights

Finding: The non-discrimination statement needs to be posted on the food service website page.

Corrective Action Needed: Please correct this and submit a screen shot of the statement from the food service page.

On-site Monitoring

Commendations/Comments/Technical Assistance (TA)/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; this is due by February 1.

- The onsite monitoring forms have been updated to include the general areas of review and a new SBP program onsite review form found on our [Administrative Review](#) webpage under the SFA onsite monitoring section (<http://dpi.wi.gov/school-nutrition/national-school-lunch-program/administrative-review>).
- A CEP specific on-site monitoring NSLP and SBP form is available to compare total daily lunch meal counts against the attendance-adjusted enrollment. The forms are located on our [Community Eligibility Provision \(CEP\)](#) webpage, under the resources for currently participating sites section (<http://dpi.wi.gov/school-nutrition/national-school-lunch-program/community-eligibility>).

Food Service Management Company (FSMC)

The following duties may not be delegated to the FSMC:

- Onsite monitoring – the annual requirement for the district to evaluate each “site” of the School Food Authority (SFA) for meal compliance, proper Point of Service (POS) and meal claiming, plus other categories. This must be completed for Lunch and Breakfast (at half of the sites) each year. It is due February 1 annually and the documents are kept onsite.
- Signature Authority – a representative of the SFA must sign off on the contracts for the SFA
- Edit Checks- an SFA person must sign off on the monthly edit checks of meals served before the information is submitted for a claim, even if the edit check is done by the POS software.

Local Wellness Policy

Commendations/Comments/Technical Assistance (TA)/Compliance Reminders

The local wellness policy requirement was established by the Child Nutrition and Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) Reauthorization Act of 2004 and further strengthened by the Healthy, Hunger-Free Kids Act (HHFKA) of 2010. The final rule requires School Food Authorities (SFAs) to begin developing a revised local school wellness policy during School Year 2016-17 with full compliance of the final rule by June 30, 2017.

At a minimum, SFAs must permit participation by the general public and the school community including parents, students, and representatives of the school food authority, teachers of physical education, school health professionals, the school board, and school administrators in the wellness policy process. In addition, SFAs must designate one or more school officials to ensure the SFA complies with the policy.

Content of the Wellness Policy

The final *Local School Wellness Policy Implementation Under the Healthy, Hunger-Free Kids Act of 2010* rule requires the SFA to retain basic records demonstrating compliance with the local school wellness (LWP) requirements. If no LWP has been developed, the SFA must establish a written policy. For assistance in the creation of a LWP, SFAs are encouraged to utilize the [Wisconsin Wellness: Putting Policy into Practice - School Wellness Policy Toolkit](#) (<http://dpi.wi.gov/school-nutrition/wellness-policy/toolkit>). At a minimum the wellness policy must include:

- Nutrition education (Recommended goals related to nutrition education include integrating into other core subjects or offering as a stand-alone course for all grade levels.)
- Nutrition promotion (At a minimum SFAs must review smarter lunchroom tools and strategies. Additional promotional activities include contests, surveys, food demonstrations, taste testing, and farm to school programming.)

- Physical activity (Recommended that SFAs offer time for students to meet the 60 minute goal, this could include recess, classroom physical activity breaks, and opportunities for physical activity before and after school.)
- Guidelines for all foods and beverages sold on the school campus during the school day (The LWP must contain guidelines for Federal school meal requirements and competitive food standards [Smart Snacks]).
- Guidelines for all foods and beverages provided on the school campus during the school day (SFAs must develop standards for foods provided to students, this includes classroom parties, schools celebrations, food offered as rewards/incentives.)
- Guidelines for food and beverage marketing (At a minimum, SFAs must restrict marketing to food and beverages that meet competitive food standards on the school campus during the school day.)
- Public involvement and committee leadership (SFAs must invite and allow for a diverse group of stakeholders to participate in the development, implantation, review, and updating of the LWP. SFAs must also identify the official responsible for oversight of the LWP to ensure school compliance.)
- Implementation, assessment and update of policy (At a minimum, SFAs must notify the public about the content, implementation of, and updates to the LWP. SFAs must complete a triennial assessment to evaluate compliance with the LWP, how the LWP compares to model wellness policies, and progress made in attaining the goals of the LWP).

Resources:

- Please refer to the USDA [summary of the requirements](http://www.fns.usda.gov/sites/default/files/tn/LWPsummary_finalrule.pdf) for local school wellness policies (http://www.fns.usda.gov/sites/default/files/tn/LWPsummary_finalrule.pdf).
- USDA Food and Nutrition Service has information on the [local school wellness policy](https://healthymeals.nal.usda.gov/school-wellness-resources) process and wellness policy elements (https://healthymeals.nal.usda.gov/school-wellness-resources).
- Wisconsin Team Nutrition has several [wellness policy resources](http://dpi.wi.gov/school-nutrition/wellness-policy) available, including a toolkit, a wellness policy builder, and wellness policy report card (http://dpi.wi.gov/school-nutrition/wellness-policy).

Findings and Corrective Action Needed: Local Wellness Policy (LWP)

Finding: SFA LWP needs some updating of requirements as stipulated above.

Corrective Action Required: Please provide a timeline for updating your policy to become compliant with the final rule. Please include a statement on how the district will meet the triennial assessment requirement.

Smart Snacks in Schools

Foods that do not meet Smart Snacks standards

- Cedar Crest Rainbow Sherbet (first ingredient water, then sugar)
- **Not whole grain-rich (WGR)** - *Foods that meet the WGR criteria contain at least 50 percent whole grain. The remaining 50 percent or less of grains, if any, must be enriched. WGR products list a whole grain first in the product ingredient declaration, indicating whole grains are the primary ingredient by weight.*
 - Nabisco 100 Calorie Chips Ahoy
 - Nabisco 100 Calorie Oreo

While there were Smart Snacks Product Calculator printouts for these products indicating they are compliant, these were false positive results. The Cedar Crest Rainbow Sherbet was a false positive

because the first ingredient was mistakenly identified as “dairy.” The first ingredient in this product is water, then sugar. Therefore, this product must be entered as “none of the above,” which results in a non-compliant product.

Neither Nabisco 100 Calorie Chips Ahoy nor Nabisco 100 Calorie Oreo products are compliant because they are not whole grain-rich. The first ingredient is unenriched bleached flour, which is not a whole grain. The first ingredient was mistakenly identified as “whole grain” instead of “none of the above,” which again was a false positive result.

Documentation

While the Manitowoc Public School District tracks foods and beverages sold during the school day, documentation for some products, such as Rich’s ice cream bars, was not available onsite. Documentation provided offsite was also missing several complete nutrition facts labels with ingredients statements. Please ensure Smart Snacks documentation is comprehensive, especially if selection varies by school.

Frozen Yogurt Cups

The nutrition facts label provided for Annie’s Frozen Yogurt flavors are for 4 fluid oz cups of ice cream. The cups provided for self-service are 5.5 fluid oz. While a 5.5 fluid oz cup of either frozen yogurt flavor meets the Smart Snacks general and nutrition standards, it may not if students self-serve amounts greater than 5.5 fluid ounces, as observed on-site.

Fundraisers

Washington Junior High School and Jefferson Elementary do not currently have food or beverage fundraisers during the school day. If these or other schools in the Manitowoc Public School District would like to have food or beverage fundraisers in the future, please note the following technical assistance. The Wisconsin Department of Public Instruction allows two fundraiser exemptions per student organization per school per school year, not to exceed two consecutive weeks each. An exempt fundraiser may sell foods and beverages that are not allowable under the Smart Snacks rule, but sales may not occur in the meal service area during meal service times. All exempt fundraisers must be documented. Templates, such as the Exempt Fundraiser Tracking Tool, are available on the [Smart Snacks](https://dpi.wi.gov/school-nutrition/national-school-lunch-program/smart-snacks) webpage, under the resources heading (<https://dpi.wi.gov/school-nutrition/national-school-lunch-program/smart-snacks>).

The Smart Snacks Standards represent the minimum standards and the exemption policy represents the maximum exemptions allowed; SFAs have the discretion to establish additional restrictions on competitive foods and further limit fundraiser exemptions through their Local School Wellness Policy if they are consistent with federal requirements.

Corrective Action

Smart Snacks Finding #1: Four foods sold a la carte were determined to be non-compliant with Smart Snacks standards.

Required Corrective Action: Indicate in a written response intentions regarding evaluating foods and beverages for sale a la carte, keeping necessary documentation, using inventories of non-compliant products, purchasing compliant replacement products, and training.

Buy American

If no country of origin is identified on label, and country of origin cannot be located on the distributor’s online catalog or website, then the SFA must get certification from 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 be accepted within an email. Alternatively, consider

the [Buy American Provision Attestation for Agricultural Product\(s\) Purchased Between School and Contractor](https://dpi.wi.gov/sites/default/files/imce/school-nutrition/doc/buy-american-attestation.docx) (https://dpi.wi.gov/sites/default/files/imce/school-nutrition/doc/buy-american-attestation.docx). By signing this Attestation, the Contractor is attesting that the agricultural product(s) listed are compliant with the Buy American Provision as defined in 7 CFR Part 210.21(d).

The 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.

For more information, visit the [Buy American Provision webpage](https://dpi.wi.gov/school-nutrition/procurement) (https://dpi.wi.gov/school-nutrition/procurement)

Professional Standards

Commendations/Comments/Technical Assistance (TA)/Compliance Reminders

- The Professional Standards regulations in 7 CFR 210.30 established hiring standards for new school nutrition program directors, hired on or after July 1, 2015, that manage and operate the National School Lunch and School Breakfast Programs. In addition, the regulations established annual training standards for all school nutrition program directors, managers, and staff which must be tracked.
- Each SFA must designate at least one staff member as a program "director". A program "director" is the person designated to perform or oversee the majority of the program duties such as sanitation, food safety, nutrition and menu planning, food production, procurement, financial management, record keeping, customer service, nutrition education, and general day-to-day program management.
- The [hiring standards for SFA directors](http://dpi.wi.gov/sites/default/files/imce/school-nutrition/pdf/professional-standards-hiring-chart-by-district-size.pdf) are based on the size of the SFA and includes education, school nutrition experience and food safety training requirements (http://dpi.wi.gov/sites/default/files/imce/school-nutrition/pdf/professional-standards-hiring-chart-by-district-size.pdf).
- Per SP 38-2016, any School Food Service Director hired after July 1, 2015 that does not meet the minimum education requirements cannot use the nonprofit school food service account to pay their salary; this would be an unallowable cost and the SFA's general fund may be used to pay the salary of a new director who is actively pursuing the minimum education requirements.

Professional Standards: New Food Service Director Hiring Requirements

Professional Standards: Training Requirements

- 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, substitute, 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.

Water

Commendations/Comments/Technical Assistance (TA)/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.

For more information and resources on the water requirement, see our [Water Availability webpage](https://dpi.wi.gov/school-nutrition/national-school-lunch-program/water-availability) (<https://dpi.wi.gov/school-nutrition/national-school-lunch-program/water-availability>).

Food Safety and Storage

Commendations/Comments/Technical Assistance (TA)/Compliance Reminders

[A Flash of Food Safety](#) is a video series designed to help school nutrition professionals understand and apply safe food practices (www.fns.usda.gov/ofs/food-safety-flashes). The [Office of Food Safety](#) website (www.fns.usda.gov/ofs/food-safety) includes food safety resources.

Food Safety Inspections

- Every school operating USDA School Child Nutrition Programs must have two food safety inspections during each school year: including food safety inspection and a review of the site's Food Safety Plan.
- Food safety inspection reports must be posted in public view. Posting the food safety inspection report in the same location as the "And Justice For All" poster can be a convenient way to have both items publicly visible.

Temperatures

- All cooling equipment must have internal temperatures taken and recorded daily on temperature logs. Posting them directly on the equipment makes recording convenient and a regular part of daily routines.

Food Safety Plans

- 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 a listing of food service staff at that site. 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](#) webpage. (<https://dpi.wi.gov/school-nutrition/food-safety>)
- The procedures detailed in the SOPs included in the site-specific food safety plan should be followed by all food service staff, student workers, volunteers, and any other people involved in the implementation of Child Nutrition Programs at all times. **Technical assistance was provided at Madison regarding the summary chart for HAACP.**

Food Employee Reporting Agreements

- All food service employees must have a signed [Food Employee Reporting Agreement](https://datcp.wi.gov/Documents/foodemployeereportingagreementsupplement.pdf) on file (<https://datcp.wi.gov/Documents/foodemployeereportingagreementsupplement.pdf>).
- Employees 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.

Storage

- SFAs are required to ensure that facilities for the handling, storage, and distribution of purchased and donated foods are properly safeguarded against theft, spoilage, and other loss (7 CFR 210.13(d)).
- The on-site and/or off-site storage areas were reviewed, including freezers, refrigerators, dry good storage rooms and other areas.

Sharing and No Thank You Tables

Both Sharing Tables and No Thank You Tables are permitted in Wisconsin. Definitions, considerations, and guidance for safe and responsible implementation for each type of table is outlined below.

Sharing Table

A sharing table is a designated table for items students do not intend to consume. Students may pick up items from the sharing table during the meal period. Items must be pre-packaged and unopened. A designated food service worker or trained individual must monitor the sharing table throughout meal service, inspecting items for wholesomeness. The table should not be located immediately after the point of service/sale.

No Thank You Table

A no thank you table is a designated table placed after the point of service for items students do not intend to consume. Students may not pick up items from this table during the meal period. At the end of meal service, a designated worker or trained individual must inspect the items for wholesomeness.

Sharing or no thank you tables are appropriate for students in first grade and up. Preschool, pre-kindergarten, and kindergarten students are considered a susceptible population at greater risk for foodborne illness.

Considerations

1. School food authorities (SFA) are making a conscientious effort to be good stewards of federal and state funding and USDA Foods received for the school meal and afterschool snack programs.
2. Offer versus Serve is effectively implemented. This includes training and supervising food service employees, informing students they may turn down up to two components at lunch and one food item at breakfast, and providing age appropriate signage.
3. The legal entity (e.g. school board, administrator) stated, in writing, sharing or no thank you tables are allowed at specific serving locations and accepts liability in the event of foodborne illness or injury.
4. Parents will be informed in writing.
5. The food safety plan for the specific serving locations where sharing or no thank you tables are allowed includes a standard operating procedure (SOP). Please work with the sanitarian and/or local regulatory authority before, during, and after the development of the SOP. Any changes required by the sanitarian will be made.

6. Items on the sharing or no thank you table are limited to school meal or snack components. Food items brought from home are excluded.
7. Fruits and vegetables with edible peels must be washed and wrapped or packaged for meal service.
8. Food on sharing or no thank you tables is not for adults (e.g. food service staff, aides, teachers, custodians).

Wholesome Leftovers

Wholesome leftovers may be re-served; given away to students during the same meal period (sharing tables) or later part of or subsequent school day (no thank you tables); given to the school nurse for students with medications or complaints of hunger; donated; or composted. "Wholesome" must be defined by the SFA as part of the SOP.

Only non-time/temperature control for safety (TCS) food items may be re-served and sold in child nutrition programs by the school food authority. TCS foods include milk, cheese, and yogurt, among many other food items.

Food safety decisions surrounding sharing and no thank you tables are at the discretion of the sanitarian and/or local regulatory authority. Implementation may vary across the state.

Monitoring Log

Consider using a monitoring log for items left the sharing table or no thank you table. List prepackaged items and fruits with a non-edible peel or wrapper. At the end of meal service, count the items placed on the table. The employee who initials this log must check all leftover items for wholesomeness. No open items may be re-served. Use data to inform future menu planning and purchasing decisions. A template is available on the [Food Safety](https://dpi.wi.gov/school-nutrition/food-safety) webpage (<https://dpi.wi.gov/school-nutrition/food-safety>).

Findings and Corrective Action: Food Safety

Finding: The finding was a teacher at Washington Jr was requesting students to place items that students did not want for breakfast on a desk. Food service director was not aware of this occurring.

Corrective Action Needed: Proper procedures need to be in place for this type of issue. Review information on no thank-you tables and sharing tables as referenced above. Please submit a statement on how this issue in the classroom will be corrected in the future.

Buy American

Commendations/Comments/Technical Assistance (TA)/Compliance Reminders

If no country of origin is identified on label, and country of origin cannot be located on the distributor's online catalog or website, then the SFA must get certification from 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. Alternatively, consider the [Buy American Provision Attestation for Agricultural Product\(s\) Purchased Between School and Contractor](https://dpi.wi.gov/sites/default/files/imce/school-nutrition/doc/buy-american-attestation.docx) (<https://dpi.wi.gov/sites/default/files/imce/school-nutrition/doc/buy-american-attestation.docx>). By signing this Attestation, the Contractor is attesting that the agricultural product(s) listed are compliant with the Buy American Provision as defined in 7 CFR Part 210.21(d).

The 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.

For more information, visit the [Buy American Provision webpage](https://dpi.wi.gov/school-nutrition/procurement/buy-american) (https://dpi.wi.gov/school-nutrition/procurement/buy-american).

Community Eligibility Provision

Commendations/Comments/Technical Assistance (TA)/Compliance Reminders

- Thank you for completing the required USDA and DPI reports and maintaining the paperwork in an organized manner.
- There are additional record retention rules for CEP. "LEAs/schools must retain records used in the development of the ISP (e.g., records for the initial approval year and all records from the year any updates are made to the ISP) during the entire period CEP is in effect. In addition documentation must be retained for five years after the submission of the final claim for reimbursement for the last fiscal year of CEP." Documents would also need to be maintained longer if there were an open audit issue needing to be resolved.
- All free and reduced price applications, including applications from households denied benefits must be kept on file for a minimum of three years after the final claim is submitted for the fiscal year to which they pertain.

School Breakfast Program (SBP) and Summer Food Service Program (SFSP) Outreach

Commendations/Comments/Technical Assistance (TA)/Compliance Reminders

- At the beginning of the school year, the SFA must notify families of the availability of breakfast and schools should send reminders regarding the availability of the SBP multiple times throughout the school year.

Summer Meals

A goal of USDA Child Nutrition Programs is to ensure all students have access to healthy and nutritious meals year-round. 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)

Resources:

- 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

5. OTHER FEDERAL PROGRAMS REVIEWS

Afterschool Snacks

Commendations/Comments/Technical Assistance/Compliance Reminders

- Each site participating in the Afterschool Snack Program needs to have an onsite monitoring review completed within the first four weeks of operation, and a second review within the school year. The review form to complete may be found on our [Afterschool Snack Program](http://dpi.wi.gov/school-nutrition/after-school) webpage (<http://dpi.wi.gov/school-nutrition/after-school>).
- Each afterschool snack location is required to maintain documentation supporting that reimbursable meals were provided to students, including production records with snack items and serving size. Menus are not required, but encouraged. Production record examples are found on the afterschool snack program webpage linked above.
- Afterschool sites must provide educational or enrichment activities in an organized, structured, and supervised environment.
- [Snack Count Sheets](#) and [production record templates](#) are located on the Afterschool Snack webpage (<http://dpi.wi.gov/school-nutrition/after-school>).

Fresh Fruit and Vegetable Program (FFVP)

Commendations/Comments/Technical Assistance (TA)/Compliance Reminders

- As a reminder, nutrition education is essential to the success of the program but additional funding is not available through the grant to purchase nutrition education materials. Free materials can be ordered from the USDA's [Team Nutrition order form](https://pueblo.gpo.gov/TN/TNPubs.php) (<https://pueblo.gpo.gov/TN/TNPubs.php>). Other materials can be accessed through the [Wisconsin Team Nutrition](https://dpi.wi.gov/team-nutrition/nutrition-education) webpage (<https://dpi.wi.gov/team-nutrition/nutrition-education>).
- Classroom teachers are allowed to participate with the students in the FFVP snack but that they are the only adults that are allowed to. Teachers can be powerful role models for students. While eating the FFVP snack with students, teachers have the opportunity to model healthy eating behaviors. This can be an effective way to reinforce nutrition education lessons and encourage reluctant students to try the snack. However, teachers are not required to participate and no additional funding is provided in the grant for teachers. If a classroom has both a teacher and a teacher's aide, the teacher's aide can be permitted to participate in the FFVP snack in place of the teacher if they have direct involvement with the students. See page 10 of the USDA's [FFVP Handbook](http://www.fns.usda.gov/sites/default/files/handbook.pdf) for more information (<http://www.fns.usda.gov/sites/default/files/handbook.pdf>).
- Offering a cooked vegetable can be allowable if certain criteria are met. This is mentioned on page 15 of the USDA's FFVP Handbook. The vegetable must be purchased fresh and cooked in house. Additional ingredients should not be added during the cooking process as the goal is still to connect students with the flavor of the actual vegetable. The vegetable that is cooked should be one that is not normally eaten raw and it must be offered as part of a nutrition education lesson. Cooked vegetables are limited to one time per week.

Claim Validation

- Great variety of fruits and vegetables offered during October 2018.
- Invoices well marked for FFVP foods to document costs.
- Love the FFVP calendar – very colorful and appealing.
- Good job!

Program Promotion

- Promote the program by utilizing student address systems, monthly menus, newsletters, bulletin boards, etc. and encourage cooperation and commitment from administrators,

teachers, parents, food service staff, school nurses, custodial staff, PTA, and student government.

Nutrition Education

- Nutrition education should be included whenever possible and is required be offered on days when a cooked, fresh vegetable is offered.

Findings and Corrective Action: Fresh Fruit and Vegetable Program

Finding: The finding was that there was a milk crate, which was placed on the floor with a sign for extra fresh fruits and vegetables that were not utilized after being offered. It was noted that the leftovers from the FFVP were placed in the crates for students to take if they so choose. On the day of review, cut melon that was individually vacuum wrapped was the option for the day.

Corrective Action Required: Please review the SOP for TCS foods and submit a statement on how the SFA will change the placement extras for the FFVP as it is not appropriate to have food items in a crate on the floor for consumption.

Special Milk Program

Commendations/Comments/Technical Assistance (TA)/Compliance Reminders

- Schools in the National School Lunch or School Breakfast Programs may participate in the Special Milk Program to provide milk to children in half-day pre-kindergarten and kindergarten programs where children do not have access to the school meal programs.
- Point of Service Counts (POS) must be recorded by who “did” take milk not by marking who “did not” take one.

Wisconsin School Day Milk Program (WSDMP)

Commendations/Comments/Technical Assistance (TA)/Compliance Reminders

- Wisconsin School Day Milk Program requires the distribution of free milk to students eligible for free and reduced priced meals, but only for students in K-5th grade.
- Point of Service Counts (POS) for the Wisconsin School Day Program must be recorded by who “did” take milk not by marking who “did not” take one.
- Per the Agreement for the WSDMP, the SFA agrees to serve Wisconsin-produced milk. Please check with your distributor to see if they can verify that and perhaps include that stipulation in the SFA’s milk bid.

6. COMMUNITY ELIGIBILITY PROVISION (CEP)

Commendations/Comments/Technical Assistance (TA)/Compliance Reminders

- It is necessary to maintain all certification documents supporting participation in CEP.
- [USDA Community Eligibility Provision guidance](#) has been expanded in memo SP 54-2016 (www.fns.usda.gov/community-eligibility-provision-guidance-and-updated-qas-1) to allow for the use of one form for both meal eligibility and as an alternative household form to be used in CEP schools. This may alleviate confusion among households and administrative staff at a mixed district. This **memo clearly outlines the requirement to cost-allocate expenses back to the district for processing and distributing forms in CEP schools. CEP applications and labor hours involved with processing**

them cannot be paid for from the nonprofit school food service account. Technical assistance provided as one school is in its first year of CEP.

- There must also be a method to accurately distinguish between forms from students in CEP versus non-CEP households. CEP applications are not subject to verification, independent review of applications, and the certification and benefit issuance portion of the AR review, nor do these students carry individual meal eligibilities that can extend benefit to other students. All free and reduced price applications, including applications from households denied benefits must be kept on file for a minimum of three years after the final claim is submitted for the fiscal year to which they pertain.
- There are additional record retention rules for CEP. “LEAs/schools must retain records used in the development of the ISP (e.g., records for the initial approval year and all records from the year any updates are made to the ISP) during the entire period CEP is in effect. In addition documentation must be retained for five years after the submission of the final claim for reimbursement for the last fiscal year of CEP.” Documents would also need to be maintained longer if there were an open audit issue needing to be resolved.

Carolyn Stanford Taylor, State Superintendent of Wisconsin Department of Instruction, shares a vision that every student will graduate prepared for college and career. Her 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!