

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

School Food Authority: St. Croix Falls School District

Agency Code: 48-5019

School(s) Reviewed: Dresser Elementary School

Review Date(s): 11/6/18-11/7/18

Date of Exit Conference: 11/7/18 (verbal)

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:

- 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 St. Croix Falls for the courtesies extended to us during the review and for being available to answer questions and provide requested documents. Overall, the agency is running an excellent program, which is reflected in high lunch participation across all categories with a fiscally sound Food Service Account. Staff were receptive to recommendations and regularly attend School Nutrition trainings to stay current on program regulations. Thank you for all you do to serve the students in your community!

REVIEW AREAS

1. MEAL ACCESS AND REIMBURSEMENT

Certification and Benefit Issuance

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

203 eligibility determinations were reviewed, only 3 errors were identified. Keep up the good work!

Carryover

The district is not required to send a reminder or a notice of expired eligibility during carryover. However, sending this reminder improves meal access and reduces unpaid meal charges. Thank you for providing this service to your households.

Other Source Categorical

If a household submits an application that indicates a homeless, migrant, runaway, or Head Start status, 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. Meal eligibility must be established each school year. Local officials should communicate in a timely manner with food service to ensure there is not a lapse in free meal eligibility.

Direct Certification

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.

Findings and Corrective Action Needed: Certification and Benefit Issuance

- ✓ **Finding #1:** 3 students noted on the SFA-1 form were issued other source categorical free benefits without source documentation to support the determination.

Corrective Action Needed: Follow-up to obtain the required source documentation. Submit copies to the consultant. If the source documentation cannot be obtained, or does not support qualification for free meals, send a letter of adverse action to the household providing 10 calendar days to appeal. Encourage the household to apply via income. Submit a copy of the SFA-1 form with the "Date of Correction" column filled out. The date of correction is the date the district receives the proper source documentation, or the date the adverse action letter is sent.

Completed offsite. No further action required.

Verification

No errors. Great job!

Meal Counting and Claiming

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

- All meals claimed for reimbursement must be counted, recorded, consolidated, and reported through a system that *consistently* yields accurate claims. Meals must be claimed at the point of service where it can be determined that the student has all components required for a reimbursable meal. There must also be an accurate point of sale for a la carte, which include extra/cold lunch milk.

- SFAs may claim school age visiting students in the paid category or the individual's category with documentation.

Findings and Corrective Action Needed: Meal Counting and Claiming

- **Finding:** Inaccurate point of sale during lunch at Dresser Elementary. Lunches claimed are based on a forecast count and by backing out those that did not take a meal from the forecast. A la carte milks are counted in the same manner. **This is a systemic issues, which requires a full recalculation. Monthly claims will be corrected back to the beginning of the 18-19 SY and may result in fiscal reclaim.**

Corrective Action Needed: Correct the point of sale and retrain staff.

- Submit a statement explaining the new system along with a staff training roster.
- Once the point of sale is correct, submit 30 consecutive operating days of clean counts. The easiest way to do this is by submitting an edit check report for the range of corrected dates.

During future onsite monitoring reviews, make sure to check your point of sale counting system district-wide as an internal control for managing this critical area.

2. MEAL PATTERN AND NUTRITIONAL QUALITY

Commendations and Appreciations

Sincere thanks to the Food Service Director and school nutrition professionals of St. Croix Falls School District. We appreciate your time and efforts spent preparing for and participating in the onsite review. The Food Service Director was highly receptive to feedback, both positive and constructive criticism. She was also responsive to questions and requests for additional documentation, both offsite and onsite. The school nutrition professional at Dresser Elementary provided good customer service to all students throughout breakfast and lunch meal services. She greeted students by name and encouraged them to select all menu items offered. Thanks also to the teachers and office staff, who were all helpful and interested in the technical assistance offered by the Public Health Nutritionist and Nutrition Program Consultant.

Technical Assistance and Program Requirement Reminders

Offer versus Serve (OVS)

National School Lunch Program (NSLP)

At Dresser Elementary, teachers assist the school nutrition professional with lunch meal service by serving vegetables and fruits to students. However, teachers inappropriately offer students choices within the components that restrict access to the full, planned portion sizes. Full, planned portion sizes meet daily and weekly meal pattern requirements.

For example, during lunch meal observation on November 6, teachers asked students if they would like corn or fresh vegetables (e.g. green pepper strips, carrots, broccoli). Each vegetable was planned as 1/4 cup, and the total vegetable component was planned as 1 cup. Asking students if they would like corn or fresh vegetables limited them to 1/4 cup servings unless they asked for additional 1/4 cup servings. This applied to fruit as well, which was planned as 3/4 cup total. Teachers have not been trained on OVS.

All five components are equally important to a reimbursable meal. Under OVS, a student must select three of five components offered, including 1/2 cup fruit and/or vegetable, or a combination, as part of his

or her reimbursable meal. He or she may decline the entrée, which is often the grain and/or meat/meat alternate component, in favor of fruit, vegetables, and milk. Current signage lists menu items by component, but it does not list planned portion sizes, explain what constitutes a reimbursable meal, or include the requirement to select 1/2 cup of fruit and/or vegetable, or a combination.

The Public Health Nutritionist made two suggestions to the Food Service Director to improve implementation of OVS. First, planned portion sizes, what constitutes a reimbursable meal, and the requirement to select 1/2 cup of fruit and/or vegetable, or a combination, shall be added to current signage. **Then, if teachers continue assisting with lunch meal service, they shall ask students which vegetables and which fruits they would like, up to the full, planned serving (i.e. which vegetables would you like? You may choose up to three.)**

Even young children are capable of serving themselves based on their likes and dislikes. Training and teaching are needed initially to help this change happen effectively, but just like anything else that happens in a school, it can be taught. Signage is especially helpful when students are self-serving foods, such as hot or fresh vegetables, or canned or fresh fruits. When vegetables offered for self-service contribute towards weekly vegetable subgroup requirements, portion sizes of at least 1/8 cup each must be communicated to students. Proper portion size utensils, such as spoodles, encourage students to take the planned portion and the amount required as part of a reimbursable meal. Consider adding signage to the meal service line, like the School Nutrition Team (SNT) [Salad Bar Signage](https://dpi.wi.gov/sites/default/files/imce/school-nutrition/doc/salad-bar-signage-template.docx), showing students how many pieces of fruits and/or vegetables to select based on the planned portion size(s) (<https://dpi.wi.gov/sites/default/files/imce/school-nutrition/doc/salad-bar-signage-template.docx>).

School Breakfast Program (SBP)

The school nutrition professional at Dresser Elementary did not allow students to leave the meal service line without all components in their full, planned quantities. While all students selected reimbursable meals during breakfast meal observation on November 7, it is important for school nutrition professionals to fully understand OVS requirements.

Within each component, different food items may be offered, giving students multiple combinations for building reimbursable meals. Other than selecting the required 1/2 cup of fruit and/or vegetable, or a combination, it is a student's choice to select or decline food items or components. The [Offer Versus Serve Guidance manual](#) and the [Offer Versus Serve webcast](#) may be used as a training resource (<https://dpi.wi.gov/sites/default/files/imce/school-nutrition/pdf/offer-versus-serve-guidance-manual.pdf>; <https://dpi.wi.gov/school-nutrition/training/webcasts>).

Grain Item Shortage

Toast offered for breakfast credits as less than 1.0 ounce equivalent (oz eq) of grain per slice. Therefore, toast must be bundled with another grain item so at least 1.0 oz eq of grain is offered each day to meet the daily minimum requirement for grain, and so toast may be counted as an item as part of a reimbursable breakfast. An item at breakfast is defined as 1.0 oz eq grain, 1.0 oz eq meat/meat alternate, ½ cup of fruit and/or vegetable, or 1 cup of milk. Under OVS at breakfast, four food items must be offered, and students must select at least three food items, one of which is ½ cup fruit and/or vegetable to have a reimbursable meal.

Whole Grain-Rich

Foods that meet the whole grain-rich (WGR) criteria for the school meal programs 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. Tootie Fruities cereal offered for breakfast at Dresser Elementary is not WGR. Please discontinue serving this cereal.

USDA has a very thorough [Whole Grain Resource](http://www.fns.usda.gov/sites/default/files/WholeGrainResource.pdf) that provides tools and tips for identifying whole grain-rich products (<http://www.fns.usda.gov/sites/default/files/WholeGrainResource.pdf>). Always check the ingredient list to confirm the first ingredient is a whole grain (and any other grain ingredients in the list are enriched, if not whole). Alternatively, crediting documentation in the form of a product formulation statement (PFS) may show that the combined weight of multiple whole grain ingredients exceeds the weight of the enriched grain ingredients.

Production Records

Production records are intended to be useful tools to record information prior to, during, and following production. Thorough, accurate production records aid the menu planner with forecasting, ordering, menu planning, and reducing food waste. Production records submitted before the onsite review were not filled in completely. Continue working with all staff members to record planned/actual number of servings prepared, planned/actual quantity prepared in purchase units, and milk types available and actual usage by type.

Planned portion sizes are required for every meal component. Even in self-service, the menu planner must plan a specific portion size that he or she intends students to take. Use volume measures (such as cups) to record portion sizes of fruits, vegetables, and milk, and use weight measures (such as ounces or grams) to record portion sizes of meat/meat alternates and grains.

Planned portion sizes and crediting information recorded on the production records were not consistently in agreement with supporting documentation, such as Child Nutrition (CN) labels, product formulation statements (PFS), standardized recipes, the USDA *Food Buying Guide for Child Nutrition Programs*, or menu planning worksheets. Including meal pattern contributions for specified grade groups on production records is not required, though they must be documented and available for staff.

The current production record template is outdated and uses language that is no longer applicable (e.g. Enhanced Food Based Menu Planning). While there is no required production record template, there are some examples that may be used on the SNT [Production Records webpage](https://dpi.wi.gov/school-nutrition/national-school-lunch-program/menu-planning/production-records) (<https://dpi.wi.gov/school-nutrition/national-school-lunch-program/menu-planning/production-records>). A copy of the production record requirements (“Must Haves” and “Nice to Haves”) list was annotated and left onsite.

A variety of milk, at least two allowable milk types, is required to be offered daily at lunch and breakfast. Allowable milk types in Child Nutrition Programs include nonfat (skim) milk, flavored (e.g. chocolate, strawberry, etc.) or unflavored, and low-fat (1%) milk, flavored or unflavored. Available milk types and actual usage by type (or a milk recipe) must be recorded on production records.

Running Out of Food

With a satellite kitchen, school nutrition professionals must assess the quantity of components throughout meal service to ensure each student is offered the proper amount of each component. Immediate corrective action should be taken to address component shortages by either calling the production kitchen for more of the required component or by having a small stock in-house in case of emergencies. If timing does not allow for delivery of additional food, offering the remaining food but not claiming reimbursement for the meals is an option.

Pears offered during breakfast meal observation on November 7, were pre-portioned into 4 fluid ounce (fl oz) cups. However, many cups were not full and therefore provided less than 1/2 cup of fruit. In order to ensure a 1/2 cup serving is provided, cups must be filled to the brim. Consider using a 4.5 fl oz or 5 fl oz cup to more easily portion and serve the necessary amount of pears and other fruits.

Standardized Recipes

Standardized recipes are required for all menu items that have more than one ingredient (e.g. cheeseburger on a bun, hot dog on a bun). All standardized recipes must include detailed information about the specific ingredients, equipment, and procedures used to prepare the recipes. A standardized recipe has been tried, tested, evaluated, and adapted for use by your foodservice operation. It produces a consistent quality and yield every time when the exact procedures, equipment, and ingredients are used, which is crucial for crediting school food service recipes.

Recipes should be standardized in each production kitchen to reflect the products and practices that are used in that kitchen. This same process must be done to standardize USDA quantity recipes (e.g. three bean salad, potato salad), especially when substitutions are made. Instructions for standardizing recipes and recipe templates can be found on the [Meal Planning webpage](http://dpi.wi.gov/school-nutrition/national-school-lunchprogram/menu-planning/recipes) (<http://dpi.wi.gov/school-nutrition/national-school-lunchprogram/menu-planning/recipes>). We also encourage viewing [the webcast, What's the Yield with Standardized Recipes?](http://dpi.wi.gov/school-nutrition/training/webcasts#sr), which guides the viewer through the recipe standardization process (<http://dpi.wi.gov/school-nutrition/training/webcasts#sr>).

Recipes Breakfast Items

If it becomes too time- or labor-intensive to record breakfast item (e.g. cereal, juice, muffin, etc.) usage by type on production records, consider using recipes. Individual recipes document average breakfast item usage by meal and grade group. When a breakfast item recipe is on file, total usage must still be recorded on production records. Recipes must be updated twice per year or when students' preferences change. Refer to the [Milk Recipe Template](https://dpi.wi.gov/sites/default/files/imce/school-nutrition/doc/milkrecipe_0514_2.doc) for instructions and examples which may be adapted (https://dpi.wi.gov/sites/default/files/imce/school-nutrition/doc/milkrecipe_0514_2.doc).

Exhibit A

Grains can be credited based on weight using [Exhibit A](https://dpi.wi.gov/sites/default/files/imce/school-nutrition/pdf/exhibit-a.pdf) (<https://dpi.wi.gov/sites/default/files/imce/school-nutrition/pdf/exhibit-a.pdf>). If a product is not listed in Exhibit A, you must obtain a signed Product Formulation Statement (PFS) from the manufacturer that lists the *grams of creditable grain* in the product. Divide this number by 16 grams per ounce equivalent to calculate the grain contribution for that product.

Grain-Based Desserts

SBP

The Ultimate Breakfast Round, served for breakfast on Wednesday, October 3, is inappropriately named "Breakfast Cookie" on the October and November monthly menus. Cookies are a grain-based dessert, designated with a superscript 3 on Exhibit A, and must be limited to lunch only. They may never be credited or offered at breakfast. There is no limit to the quantity of grain-based desserts designated with superscript 4 that may be credited or offered at breakfast. Please rename or replace this breakfast item.

NSLP

No more than 2.0 ounce equivalents (oz eq) of grain-based desserts, such as graham crackers, can be offered per week at lunch. Grain-based desserts must be whole grain-rich to credit towards the grain component. If a grain-based dessert is not whole grain-rich (i.e. is made with more than 50 percent

enriched grains), it cannot credit towards the grain component. However, grain-based desserts contribute towards the weekly grain-based dessert limit whether they are whole grain-rich or not.

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 next regularly scheduled Administrative Review (AR). An in-house yield study may be warranted if your food service operation consistently gets higher or lower yield from a product than the yield specified in the FBG, or if a specific food item or size is not currently listed in the FBG (e.g. Apples, fresh, 113 count). [Specific and verifiable procedures](https://dpi.wi.gov/sites/default/files/imce/school-nutrition/pdf/in-house-yield-study-procedures.pdf) (https://dpi.wi.gov/sites/default/files/imce/school-nutrition/pdf/in-house-yield-study-procedures.pdf), which must be followed, are available on the [Menu Planning webpage](https://dpi.wi.gov/school-nutrition/national-school-lunch-program/menu-planning#thy) (https://dpi.wi.gov/school-nutrition/national-school-lunch-program/menu-planning#thy).

Vegetable Subgroups

Though refried beans and kidney beans, used as ingredients in taco meat and three bean salad recipes, belong to the beans and peas (legumes) vegetable subgroup, the amounts used are insufficient to credit towards the daily and weekly meal pattern requirements. The other beans in three bean salad, wax beans and green beans, belong to the other vegetable subgroup. Baked beans were offered on Friday during the review period, planned and served as 1/4 cup. This resulted in a beans and peas (legumes) vegetable subgroup shortage.

Corrective Action

Meal Pattern Finding #1: The weekly minimum requirement for grain was not met for lunch during the review period as a result of one 2.68 oz Smuckers Uncrustable Peanut Butter and Grape Jelly Sandwich offered daily without an additional grain. Smuckers Uncrustables credit as 1.0 oz eq of grain each, resulting in a 3.0 ounce equivalent weekly shortage of grain.

Required Corrective Action: Describe **specifically** how the weekly minimum requirement for grain will be met for lunch during the review period (e.g. portion sizes increased or decreased, additional menu items, product replacements, etc.). Please address Smuckers Uncrustables in your reply. The weekly minimum requirement for grain for the K-5 lunch meal pattern is 8 ounce equivalents (oz eq). **Repeat findings during subsequent Administrative Reviews will be subject to fiscal action.**

Meal Pattern Finding #2: Recipes for three bean salad and potato salad are not standardized to the operation. Recipes for cheeseburger on a bun and hot dog on a bun were not submitted.

Required Corrective Action: Submit standardized recipes for these four menu items, including serving size for single portion(s), total number of portions, and total volume or measure.

Meal Pattern Finding #3: Available milk types and actual usage by type (or a milk recipe) are not recorded on production records.

Required Corrective Action: Please refer to the required corrective action under Meal Pattern Finding #4.

Meal Pattern Finding #4: Current production records do not include all required information.

Required Corrective Action: Update production records to include the following missing and/or incomplete information: grade grouping(s); planned/actual number of servings prepared; planned/actual quantity prepared in purchase units; and milk types available and actual usage by type. **Please submit three full days of completed production records, updated to reflect these requirements.**

Meal Pattern Finding #5: Weekly vegetable subgroup requirement was not met for beans/peas (legumes) during the review period. Refer to Vegetable Subgroups (above) for details and technical assistance.
Required Corrective Action: Describe **specifically** how the weekly vegetable subgroup requirement for beans and peas (legumes) will be met for lunch during the review period (e.g. portion sizes increased or decreased, additional menu items, product replacements, etc.). **Repeat findings during subsequent Administrative Reviews will be subject to fiscal action.**

Meal Pattern Finding #6: Teachers at Dresser Elementary have not been trained on OVS, and the school nutrition professional will benefit from additional training.
Corrective Action Needed: Watch the [Offer Versus Serve webcast](https://dpi.wi.gov/schoolnutrition/training/webcasts#ovs) (<https://dpi.wi.gov/schoolnutrition/training/webcasts#ovs>) on the SNT [Training webpage](https://dpi.wi.gov/school-nutrition/training) (<https://dpi.wi.gov/school-nutrition/training>) or comparable training with prior approval from the Public Health Nutritionist. **Please submit a roster or checklist indicating all teachers and the school nutrition professional at Dresser Elementary have viewed the webcast.**

Meal Pattern Finding #7: Inappropriate implementation of OVS at Dresser Elementary. Refer to Offer versus Serve (above) for details and technical assistance.
Required Corrective Action: Submit two to three sentences describing specific changes to breakfast and lunch meal services to improve implementation of OVS. Please address how food will be offered in your reply.

Meal Pattern Finding #8: The required 1/2 cup fruit and/or vegetable, or a combination, statement is missing from signage.
Required Corrective Action: Add a statement to your current signage which explains a student must select at least 1/2 cup fruit and/or vegetable, or a combination, as part of his or her reimbursable meal. **Submit a photo of updated signage.**

3. RESOURCE MANAGEMENT

Nonprofit School Food Service Account

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 by program; this will aid the school in calculating its “yearly” reference period for nonprogram food compliance. The [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>).

Allowable Costs

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 [Costs guidance](http://dpi.wi.gov/school-nutrition/national-school-lunch-program/financial) (<http://dpi.wi.gov/school-nutrition/national-school-lunch-program/financial>).

Equipment Preapproval

- If you plan to purchase equipment that has a useful life of more than one year with funds from the nonprofit food service account and the estimated cost exceeds the School Food Authority’s (SFA)

capitalization threshold or \$5,000 (whichever is less), you will need to factor another step or two into your procurement process. The first step is to review the [Preapproved Equipment List](https://dpi.wi.gov/sites/default/files/imce/school-nutrition/pdf/preapproved-equipment-list.pdf) (https://dpi.wi.gov/sites/default/files/imce/school-nutrition/pdf/preapproved-equipment-list.pdf). If the equipment purchase is listed, no further action is needed. If the equipment you wish to purchase is not on the Preapproved Equipment List, you will need to submit a PI-6206 form requesting approval from the School Nutrition Team (SNT) before purchase. The SNT will ensure allowable equipment purchases were made based on the Preapproved Equipment List or the preapproval process. **If unallowable purchases are identified or are improperly procured, the SNT will determine if a fund transfer from nonfederal sources to the nonprofit school food service account is required.**

[PI-6206 Form](https://dpi.wi.gov/school-nutrition/procurement/equipment-prior-approval) (https://dpi.wi.gov/school-nutrition/procurement/equipment-prior-approval): Complete this for equipment not on the Preapproved Equipment List

[Instructions for Completing the PI-6206 Form](https://dpi.wi.gov/school-nutrition/procurement/equipment-prior-approval) (https://dpi.wi.gov/school-nutrition/procurement/equipment-prior-approval)

Findings and Corrective Action Needed: Nonprofit School Food Service Account

- ❑ **Finding #1:** The 17-18 SY Annual Financial Report (AFR) did not match the PI-1505 report and failed to report all revenues and/or expenditures in the proper program and/or category.

Corrective Action Needed: Correct and resubmit your 17-18 AFR. Amend this report online. If the report is fixed after December 31st, you will need to contact Jacque Jordee at Jacqueline.jordee@dpi.wi.gov or 608-267-9134 and fax or email her an updated report to complete a manual update.

Updates:

- Total Expenses: \$545,542.26
- Beginning Fund Balance: \$174, 287.84
- Ending Fund Balance \$172,832.08
- WSDMP Revenues received in March, 2018 and Expenses incurred for food/labor pulled out from NSL **Paid milks for the WSDMP are reported as Nonprogram Foods**
- ASP expenses for labor and food pulled out of NSL
- SFSP Revenue earned July 1-June 30

- ❑ **Finding #2:** The agency is not tracking alternate meal sales and the food service account is absorbing the cost.

Corrective Action Needed: Submit a statement explaining how the alternate meal sales will be tracked and who will cover the cost. It is allowable to charge the household or make a transfer into Fund 50 from an outside source, like the General Fund.

- ❑ **Finding #3:** Two pieces of equipment purchased with food service funds are not on the pre-approval list and the SFA did not receive prior SNT approval. **If costs are determined to be unallowable, the food service account will need to be refunded. Any time equipment is shared outside of food service, documentation such as a time/usage study must be maintained to support your method of allocation.**

Corrective Action Needed: To determine if the equipment is an allowable cost, submit the following for each piece of equipment to randall.jones@dpi.wi.gov:

- Floor Scrubber (69.14% at \$11, 200.00) & Electrostatic Sprayer (100% at \$9,998.00)

- Time study/basis for allocation
- PI 6206 Pre-Approval Form (see link above under Technical Assistance)
- BID documentation to support Procurement Process

✓ **Finding #4:** Custodial labor and administrative labor are charged to food service without an annual time study to support percentages allocated.

Corrective Action Needed: Submit a time study for custodial labor and administrative labor. **If the results of the time study do not support the current percentages, the difference may need to be repaid to food service account for last year and the current school year.**

Corrected onsite. No further action required.

Paid Lunch Equity (PLE)

The agency is in full compliance.

Revenue from Nonprogram Foods

Commendations/Comments/Technical Assistance (TA)/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 costs associated with nonprogram foods, 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>).

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

Resources

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

Findings and Corrective Action Needed: Revenue from Nonprogram Foods

❑ **Finding:** The Nonprogram Foods Revenue Tool has not been completed.

Corrective Action Needed: Watch the [Nonprogram Foods Revenue Tool webinar](#) and provide a copy of the completed quiz questions and a completed tool for St. Croix Falls School District using a minimum of a

5-day reference period (https://media.dpi.wi.gov/school-nutrition/nonprogram-food-revenues/story_html5.html).

Indirect Costs

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](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 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.

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](http://dpi.wi.gov/school-nutrition/national-school-lunch-program/special-dietary-needs) 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.

Processes for complaints

- Schools must have a process for receiving and processing complaints alleging discrimination within the school meals program.
- 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 5 days. You will want to make sure that this is included in the district procedures to ensure compliance.
- All SFAs should have procedures (written procedures preferred) in place for handling civil rights complaints in regards to discrimination in the National School Lunch Program and School Breakfast Program. A SFA may always attempt to resolve a situation that is occurring in real time. However, if an individual states that they wish to file a civil rights complaint, the SFA must provide them with the information necessary to do so and not impede an individual's right to file. Please refer to the [USDA Program Discrimination Complaint Form](#) for assistance in filing these complaints (https://www.ocio.usda.gov/sites/default/files/docs/2012/Complain_combined_6_8_12.pdf).

On-site Monitoring

The agency is in compliance.

Local Wellness Policy

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.

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. 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) (<http://dpi.wi.gov/school-nutrition/wellness-policy/toolkit>).

The bullet points in bold are missing from the SFA's current policy:

- Policy Leadership- Identify the official responsible for the LWP oversight in the written policy
 - Public Involvement- Include language related to permitting the public to participate in the development, implementation, and review
 - Language related to foods sold during the school day that adhere to Smart Snacks
 - Foods provided, but not sold
 - Goal on Nutrition Promotion
 - Goal on Other School-Based Strategies
 - Triennial Assessment- Include language regarding the completion
 - Update/Inform the Public- The written policy must include language specifying how the SFA will be in compliance
- Wisconsin Team Nutrition has several [wellness policy resources](#) 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

✓ **Finding:** SFA LWP meets some but not all requirements as stipulated above.

Corrective Action Required: Please provide a timeline for updating your policy to become compliant with the final rule. **Completed offsite. No further action required.**

Smart Snacks in Schools

The agency is in compliance.

Professional Standards

Technical Assistance (TA)/Compliance Reminders

Professional Standards: Training Requirements

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](#) webpage (<http://dpi.wi.gov/school-nutrition/training/professional-standards>).

Water

The agency is in full compliance.

Food Safety and Storage

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

Food Safety Inspections

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.

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.

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.

Time/Temperature Control for Safety (TCS) Food

Milk and dairy products	Tofu or other soy protein
Shell eggs	Sprouts and seed sprouts
Meat (beef, pork, and lamb)	Sliced melons
Poultry	Cut tomatoes
Fish	Cut leafy greens
Shellfish and crustaceans	Untreated garlic-and-oil mixtures
Baked potatoes	Synthetic ingredients, such as textured soy protein in meat alternatives
Heat-treated plant food, such as cooked rice, beans, and vegetables	

Time as Public Health Control

- When using “Time as a Public Health Control:”
 - The internal temperature must be at or below 41 degrees Fahrenheit (°F) at the beginning of the holding period for cold time/temperature control for safety (TCS) food.
 - Cold TCS food can be held up to 6 hours at an internal temperature between 41°F and 70°F under monitored conditions. Provisions must be made to discard product if the 6 hour time limit is exceeded, the temperature of the cold TCS food rises above 70°F, or the food is removed from service.
 - Hot TCS foods can be held up to 4 hours at an internal temperature greater than 70°F. Provisions must be made to discard product if the 4 hour time limit is exceeded, the temperature of the hot TCS food falls to 70°F, or the food is removed from service.
 - **There can be no leftovers and no reuse of the items covered under this plan. Thus, if any TCS food is held without temperature control during service, including TCS foods on garden bars and milk, all leftover TCS food must be discarded.**

Findings and Corrective Action: Food Safety

Finding: Missing Food Employee Reporting Agreements SFA-wide.

Corrective Action Needed: Complete all missing agreements. Submit copies of completed agreements as an attachment to assigned DPI Nutrition Program Consultant via email.

Finding: Dresser EI is not following the Time as a Public Health Control SOP. The milk is not under temperature control and is saved at the end of service.

Corrective Action Needed: Submit a statement explaining how the process or SOP will be corrected. If desired, work with your local sanitarian to approve the re-service of milk, which will require monitoring milk temperature to ensure it is below 41 degrees.

Finding: Most recent food safety inspection report is not posted in a publicly visible location.

Corrective Action Needed: Post most recent food safety inspection report in location visible to public. Submit photo as an attachment to assigned DPI Nutrition Program Consultant via email.

Buy American

There are four pieces of information per non-compliant item that must be recorded on the [Buy American Non-Compliant Product List](https://dpi.wi.gov/sites/default/files/imce/school-nutrition/doc/buy-american-noncompliant-list.docx) (https://dpi.wi.gov/sites/default/files/imce/school-nutrition/doc/buy-american-noncompliant-list.docx) or SFA equivalent:

1. Date
2. Name of product
3. Country of origin
4. Reason
 - a. Cost analysis
 - b. Seasonality- record the months that the domestic product is not available
 - c. Availability
 - d. Substitution- record the reason the distributor substituted the product
 - e. Distribution- record the reason the distributor carries the non-domestic product
 - f. Other- explain

You may record additional information if you find it beneficial.

Finding: The following products were identified in SFA's storage area as non-domestic and not listed on the SFA's Buy American Non-Compliant Product List or SFA equivalent, or did not have proper labeling to identify the country of origin:

- Canned mandarin oranges from China
- Canned pineapple from Indonesia
- Frozen broccoli from Mexico
- Westby sour cream
- General Mills cereals
- Heinz ketchup packets
- Taco seasoning

Alternatively, schools may use 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) to track product(s) which do not have country of origin labeling and for purchases that do not comply with the Buy American Provision (https://dpi.wi.gov/sites/default/files/imce/school-nutrition/doc/buy-american-attestation.docx).

Required Corrective Action: Begin tracking non-domestic products, which may include Buy American information from the vendor or distributor's website. **Provide a copy of the form(s) that will be used and include any noncompliant products.**

Reporting and Recordkeeping

Thank you for completing the required USDA and DPI reports and maintaining the paperwork in an organized manner.

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

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

Breakfast Promotion

The breakfast participation in the St. Croix Falls School District is low compared to participation at lunch. Therefore, it is suggested that ideas for increasing participation be considered.

Parents play an important role in School Breakfast Program participation. A video was developed to help show parents the benefits that the School Breakfast Program provides for them and their children. This video along with a brochure can be found on our [Resources for the School Breakfast Program](https://dpi.wi.gov/school-nutrition/school-breakfast-program/resources) webpage, in the Marketing Breakfast section (<https://dpi.wi.gov/school-nutrition/school-breakfast-program/resources>).

National School Breakfast Week is in the spring each year. This is a great time to promote your breakfast program, try new recipes, incorporate activities, etc. to increase participation.

Summer Meals

The agency is in compliance.

5. OTHER FEDERAL PROGRAMS REVIEWS

Afterschool Snacks (ASP)

Technical Assistance/Compliance Reminders

- The monthly claim Average Daily Attendance, operating days, and F/R eligibles must be reflective of the Afterschool snack program, not the National School Lunch Program. It is a requirement of the ASP to take attendance separate from participation. For more information, see the [USDA Q/A Edition 3 11/99](https://dpi.wi.gov/sites/default/files/imce/school-nutrition/doc/qanda-edition3-1999.doc) (<https://dpi.wi.gov/sites/default/files/imce/school-nutrition/doc/qanda-edition3-1999.doc>).
- Consider Afterschool snack program promotion and the addition of enrichment activities at the High School.

Wisconsin School Day Milk Program (WSDMP)

Technical Assistance (TA)/Compliance Reminders

Point of sale counts must be taken as the student receives the milk. Milks claimed cannot be based on a forecast, or by subtracting out who did not take a milk from the forecast. It is allowable to obtain a daily forecast which helps project how many milks to order or deliver to the classroom. However, the SFA must

then obtain a separate daily participation count at the point of sale. Participation counts must be used to consolidate the annual claim.

Findings and Corrective Action: Wisconsin School Day Milk Program

- ❑ **Finding #1:** Inaccurate point of sale. Milks counts are claimed off of a daily forecast rather than participation as the student receives the milk.

Corrective Action Required: Discontinue this practice. Correct the point of sale system and re-train staff responsible for the point of sale. Submit an explanation of the new system, who received training, and when the new system was implemented.

- ❑ **Finding #2:** Students are offered 4 oz. of milk in the morning and 4 oz. of milk in the afternoon in effort to decrease waste. This means that when the point of sale is taken, the milk is ineligible to be claimed because the student must be offered a full 8 oz. The State Milk Program does not allow flexibility in the amount of milk that can be offered to students. The current practice also leaves room for double claiming and complicates the point of sale.

Corrective Action Needed: Discontinue this practice. Offer students a full 8 oz. of milk at one snack time. Consider milk service in the afternoon to allow students more time to feel hungry, which may increase milk acceptance and decrease waste.

- ❑ **Finding #3:** The SFA was unable to provide documentation to support the Wisconsin-produced milk requirement. This means that all or part of the raw milk used by your milk processor comes from WI farms.

Corrective Action Needed: Submit a statement from your milk vendor proving the milk served and claimed is Wisconsin-produced.

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 student success.

For more information on this initiative, please visit the Wisconsin DPI [Every Child a Graduate](http://dpi.wi.gov/statesupt/agenda-2017) webpage (dpi.wi.gov/statesupt/agenda-2017).



With School Nutrition Programs!