

USDA Child Nutrition Programs Administrative Review Summary Report

School Food Authority: Gilman School District

Agency Code: 60-2135

School(s) Reviewed: Gilman Elementary

Review Date(s): Monday, November 28 – Thursday, December 1, 2016

Date of Exit Conference: Thursday, December 1, 2016

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

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

General Program Reminders/Updates:

- The Department of Public Instruction (DPI) School Nutrition Team (SNT) conducts School Nutrition Skills Development Courses (SNSDC) each summer in various locations around the state at no charge. Courses cover many areas of the school nutrition programs including administrative responsibilities, program basics, meal pattern requirements and menu planning, financial management, professional standards, procurement, and many other topics. More information along with other upcoming trainings and webinars can be found on the Wisconsin DPI School Nutrition Training webpage dpi.wi.gov/school-nutrition/training.
- SFA staff are encouraged to pursue GOALS Certification. GOALS stands for Goal Oriented Achievement Learning Skills. This is a certificate endorsed by the DPI and is obtained by completing training in nutrition, program administration and operations, and communications and marketing. For more information go to the Wisconsin DPI School Nutrition Training webpage dpi.wi.gov/school-nutrition/training/goal-oriented-achievement-learning-skills.
- SFAs are required to have a local meal charge policy in place no later than July 1, 2017. More information, resources, and best practices may be found on the Wisconsin DPI School Nutrition Financial Management webpage dpi.wi.gov/school-nutrition/national-school-lunch-program/financial, scroll down to the unpaid meal charges section.

Appreciation/Commendations/Noteworthy Initiatives:

Thank you to so many staff members at Gilman School District for the courtesies extended to us during the on-site review. It was helpful to have all of the requested documentation pulled and ready for the review and appreciated the work done prior to the review in completing the Off-site Assessment Tool. I hope that you found the time spent in providing technical assistance during the on-site review helpful.

District staff have a willingness to learn and make changes to be in compliance with new rules. The entire food service team exhibits a great rapport with students and share an enthusiastic passion to provide school meals that are appetizing. Strong efforts are being made to plan and implement meals which meet USDA meal pattern requirements and food service staff have been very open to suggestions on ways to bring meals into compliance. The cafeteria is a classroom where students learn eating behaviors which can last a lifetime and we thank everyone involved for their commitment to child nutrition efforts.

REVIEW AREAS

1. MEAL ACCESS AND REIMBURSEMENT

Commendations

- Applications are determined within a short amount of time and always within 10 days.
- When an application only has one frequency of payment indicated for all of their reported incomes on the application, you correctly did not convert it to annual, but instead took their income under the column indicating that frequency (i.e., weekly, twice monthly, every two weeks, monthly, annually). Nice work.
- The district maintains strict access or disclosure to the benefit issuance list.
- Maintain communication between the district homeless liaison, migrant educator, Head Start personnel and the Determining Official to provide meal benefits for eligible students.
- The Confirming Official appropriately signed and dated the application chosen for the Verification process. The Verification process was completed accurately. Unless your SFA is required to use the Standard Sampling method, you may choose Standard (error-prone application) or Alternate One (randomly selected application) method.
- The documentation that allows your district to qualify for Severe Need Breakfast differential rate was entered correctly. Great!
- The claim preparer uses the Edit Check to verify the number of eligible meals to be claimed each month.

Comments/Technical Assistance/Compliance Reminders

Certification and Benefit Issuance

- One hundred twenty-seven eligibility determinations were reviewed, with just two errors identified.

Applications

- All free/reduced applications and the direct certification runs were available for review. All applications have been approved and students are now receiving the benefits they have been determined eligible for.
- 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.

Application forms

- If an SFA wishes to change the look or format of the application for Free or Reduced-price school meals or other forms in the application packet, that document needs to be approved by the School Nutrition Team at DPI.
- Although you are using letters generated from Infinite Campus software, please make sure they contain all ideas from the DPI templates and include the full, current non-discrimination statement.

Zero Income

- Effective in SY 2016-2017, any income field left blank is a positive indication of no income and certifies that there is no income to report. When no income is provided for any household members, the application may still be processed as complete.

Annual Income

- If the household provided only annual income, the LEA **must** follow up with the household to ensure that the amount is an accurate reflection of the household's current income. Several families had listed annual income without follow up from the Determining Official. While I was on site during the review, these households were contacted and notes were listed on the application to explain that the annual income was correct.

Household Size Box

- As a reminder, for the household income size box:
 - If the Total Household Members box has been completed, but the number of children and adults listed on the application add up to a different number, the SFA is required to follow up with the household to clarify the correct number of people in the household and ensure all household members have been included on the application before an eligibility determination is made.
 - If the Total Household Members box has not been completed, the SFA is required to follow up with the household to confirm the total number of household members. It cannot be assumed that the number of people listed on the application is the total number of household members. This box has been added as an edit check to ensure all members of the household are included as it may make a difference in the eligibility determination. Per clarification from the USDA Regional office, any application that does not have this box completed is considered an incomplete application.

Incomplete Applications

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

- An application that indicates a child is a foster child is 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.

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.
- LEAs 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, Hmong and Albanian.
- The FNS website offers the application materials in 49 languages
<http://www.fns.usda.gov/school-meals/applying-free-and-reduced-price-school-meals>.
- The nonprofit food service account may be used to pay for translation services for food service purposes if there is a need to translate materials in a language that is not currently available.

Direct Certification

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

Disclosure

- The information provided by families on the free and reduced price application is to be used only for determining eligibility for meal or milk benefits.
- 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. Consent must be obtained each school year. A template sharing information form is located on the SNT webpage
<http://dpi.wi.gov/sites/default/files/imce/school-nutrition/doc/sharing-info-other-programs-1617.doc>.
- For anyone receiving eligibility information to approve students for non-food service program benefits after parental consent is received, should complete and sign the *Disclosure Agreement* and keep on file at the district. A template disclosure form is located on the SNT website <http://dpi.wi.gov/sites/default/files/imce/school-nutrition/doc/disclosure-agreement.docx>.

Verification

- The LEA has a regulatory obligation to verify “for cause” all approved applications that may be questionable. For more information, refer to the current Eligibility Manual.
- When benefit’s eligibility status increases, the change must take place within 3 days. When benefit’s eligibility decreases, the change cannot take place before 10 calendar days and a notice of adverse action must be sent in writing with appeal rights procedures.

Meal Counting and Claiming

- Meals must be offered to all students each day school is in session a full day, so DPI has posted a Field Trip resource page on the website to help schools offer a meal to students found under NSLP, then meal planning. <http://dpi.wi.gov/sites/default/files/imce/school-nutrition/doc/field-trip-meals-templates.doc>
- The meal counting and claim was conducted perfectly.
- Please note that SFAs may claim visiting students in the paid category or the individual’s category with documentation, unless they are from a CEP school.
- REMINDER: Meal benefits apply only to the reimbursable meal. The reimbursable meal includes milk as one of the required components, and must be priced as a unit. If the student decides to take only milk, this is not a reimbursable meal and will be charged for the milk as an a la carte item.

Findings and Corrective Action Needed:

Certification and Benefit Issuance

- **Finding #1:** Two students in one family listed on the SFA-1 statistical sample form are incorrectly certified for meals. They were approved for free meal benefits and according to the income eligibility guidelines they should have been approved for reduced-price benefits. **Corrective Action Needed:** An adverse action letter was sent to the household after a phone call to explain the situation. The 2 students will be changed to reduced price status after 10 calendar days. **This Corrective Action is completed 11-28-16.**

2. MEAL PATTERN AND NUTRITIONAL QUALITY: MEAL COMPONENTS AND QUANTITIES, OFFER VERSUS SERVE, DIETARY SPECIFICATIONS AND NUTRIENT ANALYSIS

Appreciation/Commendations/Noteworthy Initiatives:

- There are nice posters in the cafeteria from students to the food service staff; that shows how much they appreciate what you do every day. Some of the regular posters could use updating, including the meal pattern tray and daily menu.

Commendations and Appreciations

Sincere thanks to Linda Disher and the school nutrition professionals of Gilman Elementary School, as well as to Georgia Kraus and Deb Gallett. We appreciate your time and efforts spent preparing for and participating in the on-site review. Thank you also for your openness to feedback, both positive and constructive criticism. We are impressed with the amount of scratch cooking in the school meal programs, including many whole grain-rich breads, buns, muffins, and more. The salad bar was colorful, fresh, and enjoyed by many students. There was plenty of food for all age/grade groups, who happily filled their trays. Well done!

Technical Assistance and Program Requirement Reminders

Crediting Documentation

Food manufacturers continually reformulate products used in schools. It is important to stay current with these changes and be confident that the documentation on file matches the products in stock. These records should be reviewed and updated at least annually and as new products are purchased or substituted. Also, please be sure to discard any outdated crediting information for products that have changed or that are no longer purchased. State-Processed Products and USDA Brown-Box Foods have fact sheets, detailing meal pattern contributions. The fact sheets are updated annually. USDA Brown-Box Foods fact sheets can be found here: <http://www.fns.usda.gov/fdd/nslp-usda-foods-fact-sheets>. State-Processed Products fact sheets can be found here: http://dpi.wi.gov/sites/default/files/imce/school-nutrition/pdf/wiprocessed_nutritioninfo_1617.pdf.

Dietary Specifications

The updated meal pattern mandated by the Healthy, Hunger-Free Kids Act (HHFKA) of 2010 outlined a sodium restriction using three targets to allow for a gradual implementation. The first target was implemented July 1, 2014. Products that can be major contributors of sodium include condiments, regular canned vegetables, tomato products, deli meats, olives, and processed food items. The use of these products should be closely monitored and limited to meet sodium requirements in this and upcoming school years.

Food products and ingredients used to prepare school lunches must contain zero grams of trans fat per serving (less than 0.5 grams per serving) according to each product's nutrition labeling or manufacturer's specifications. If it is likely that trans fat appearing on a label is naturally occurring, the school food authority (SFA) must request documentation from the manufacturer that reports the source of the trans fat prior to continuing use of the product. If a label does not specify the trans fat content of a product, the SFA must request additional information prior to continuing to serve the product. All products containing synthetic trans fats must be discontinued immediately. According to the nutrition labeling as submitted for the sausage gravy and for the breakfast combos, both products contain trans fats. However, products onsite in the storeroom and freezer, respectively, are labeled with 0 grams of trans fats. When purchasing products in the future, be sure to include specification limiting trans fats as well as saturated fat and sodium.

Signage

Adequate signage helps ensure that students accurately select a reimbursable meal. Signage was available near the middle of the serving line; however, it may be helpful to reposition them nearer to the beginning of the serving line. Update signage daily to include all menu items. Indicate clearly to students how many items at breakfast or components at lunch must be taken to constitute a reimbursable meal.

Offer Versus Serve

Kitchen staff members were unclear about the Offer Versus Serve (OVS) requirements for lunch. Although all students observed took a reimbursable meal, staff must fully understand the OVS requirements. At lunch, students were frequently sent back to select additional fruits or vegetables, even when their trays already had three of five required components under Offer vs Serve. Speaking with Linda, she identified OVS as a difficult topic for her and for the staff. An Offer Versus Serve Guidance manual is available on our website: <http://dpi.wi.gov/sites/default/files/imce/school-nutrition/pdf/offer-versus-serve-guidance-manual.pdf>, in addition to an interactive OVS webinar.

Production Records

Production records are intended to be useful tools to record information prior to production, during production, and following production. This information can help provide information for forecasting quantities to prepare when the menu is served again. The production record template currently in use is out of date and uses language that is not currently applicable. Furthermore, there is missing information, such as recipe name/reference number or product name/description, planned number of portions, total number of portions prepared and number of portions leftover, and planned portion sizes for all salad bar items. While there is no required production record template, there are some examples that may be used on our website: <http://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) can also be found at that link.

Additionally, substitutions made for students with special dietary needs must be recorded. You may choose to write this information on the same or on a separate production record. You must keep dietary request forms on file as supporting documentation.

Standardized Recipes

Use of standardized recipes is another important part of the national nutrition programs. Any menu item that has more than one ingredient should have a standardized recipe. This is defined as one that has been tried, tested, evaluated, and adapted for use by your food service. It produces a consistent quality and yield every time when the exact procedures, equipment, and ingredients are used. This will be a continuous work in progress as you modify older recipes and update with current ingredients in stock. Continue to use the resources on the DPI website regarding recipe standardization. These include a checklist for pieces of information needed to standardize a recipe, tools to help analyze the meal component contribution, nutrient analysis tools, and templates to organize all information once obtained. These are found at: <http://dpi.wi.gov/school-nutrition/national-school-lunch-program/menu-planning/recipes>. We encourage viewing the webcast, What's the Yield with Standardized Recipes?, which guides the viewer through the recipe standardization process. The webcast is located at the following address: <http://dpi.wi.gov/school-nutrition/training/webcasts#sr>.

Training

Regular trainings are offered on the Wisconsin DPI webpage through webcasts, webinars, and on-site trainings. Please stay tuned on our webpage for current and upcoming opportunities <http://dpi.wi.gov/school-nutrition/training>. Please also know that all members on the School Nutrition Team are available for technical assistance any time throughout the year.

Corrective Action

Finding #1: Offer vs Serve is not being properly implemented at lunch.

Required Corrective Action: Watch the Offer Versus Serve webcast on the DPI School Nutrition Team webpage, located at the following address: <http://dpi.wi.gov/school-nutrition/training/webcasts#cyc>. **Please submit a roster or checklist indicating all staff have viewed the webcast.**

Finding #2: Meat/Meat Alternate shortage for lunch for the week of review.

Required Corrective Action: With regards to the BBQ, a 1 ounce serving of the BBQ by weight cannot equal the 1.34 ounces of USDA Brown Box Foods 85/15 ground beef required to credit as 1 ounce equivalent of Meat/Meat Alternate. Please submit an updated standardized recipe for BBQ to include portions which contain, at a minimum, 1 ounce equivalent of Meat/Meat Alternate. Please

also submit an updated standardized recipe for Chicken Hot Dish, specific to the ingredients and preparation used at Gilman Elementary School. Insufficient crediting information for Sausage Gravy did not result in a Meat/Meat Alternate shortage for breakfast for the week of review, but a standardized recipe is still needed.

Please submit standardized recipes for BBQ, Chicken Hot Dish, and Sausage Gravy, including recipe yields (serving size for single portion(s), total number of portions, and total volume or measure [gallons or pieces]).

Based on the entry in the Food Buying Guide that matches the ham served on Monday, October 10, 1.22 ounces of ham must be served in order to credit as 1 ounce equivalent of lean meat. You may choose to increase the planned portion size or to add another creditable meat/meat alternate item to the menu. **Please write a statement describing changes you will make to ensure the 1 ounce equivalent daily minimum requirement is met.**

Finding #3: Raisin bran cereal served for breakfast is not whole grain-rich. The first ingredient, wheat bran, is not a whole grain per the Whole Grain Resource:

<http://www.fns.usda.gov/sites/default/files/WholeGrainResource.pdf>.

Required Corrective Action: Discontinue serving raisin bran cereal for breakfast. **If you choose to replace this product, please submit the new product label, including the nutrition facts panel and ingredient list.**

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

Required Corrective Action: Update production records to include the following missing information: recipe name/reference number or product name/description, planned portion sizes for each age/grade group and adults (all menu items, condiments, salad bar, etc.), planned number of portions, total number of portions prepared and number of portions leftover, and substitutions made for students with special dietary needs.

Please submit one full day of completed production records, updated to reflect these requirements.

Finding #5: Insufficient crediting information for scratch made baked goods, including muffins, biscuits (for biscuits and gravy), and whole grain dunkers.

Required Corrective Action: **Please submit weights, in grams, for one portion of each of three scratch made baked goods listed above.**

3. RESOURCE MANAGEMENT

Appreciation/Commendations/Noteworthy Initiatives:

- From conversation, it is determined that Gilman School District is contacting households regularly to capture unpaid meal charges. Note that a district policy is required by July 1, 2017 to outline the process for your district and communicate that to the households each year, in writing.

Comments/Technical Assistance/Compliance Reminders:

Nonprofit School Food Service Account

- We reviewed how to locate the agency's Child Nutrition Program Report, which provides you with a compilation of meals claimed, your reported revenues and expenditures, amount of federal

reimbursement received and per meal costs for lunch and breakfast. Please find more information on school nutrition payments at this link <http://dpi.wi.gov/school-nutrition/national-school-lunch-program/financial> and scroll down to Aids Register.

Annual Financial Report:

- All revenues including reimbursements and student payments, and expenses including food, labor, equipment, purchased services, and other need to be entered into the program to which they belong, and this will aid the school in calculating its “yearly” reference period for nonprogram food compliance which is highly recommended. The new 16-17 Annual Financial Report instructions are located on our website at: <http://dpi.wi.gov/sites/default/files/imce/school-nutrition/doc/annual-financial-report-instructions-new-1617.doc>
- 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. It is acceptable to use funds transferred from the general Fund 10.
- Items noted during the review of the AFR that should be addressed when tracking revenues and expenditures moving forward include:
 - Expenses for paper supplies, chemicals, thermometers, etc., should be reported under “Other”. Only expenses for edible food items and beverages should be reported under “Food”.
 - “Equipment” should reflect major purchases of equipment. Utensils, pans, smaller equipment such as a cart, etc., should be reported under “Other”.
 - Under “Purchases Services” you should be reporting any time you pay someone for services provides such as equipment repair and health inspections.
 - Under “Ala Carte”, you should be reporting the expenses for any food items served to students that are not claimed as part of the reimbursable meal. Revenues and expenses from adult meals would also be included here.
 - When revenues are recorded from the federal reimbursement payments, you want to make sure that you are recording the full reimbursement based on the printed claim form and not what is actually deposited into your account. As you will note on the claim, there may be money deducted for shipping, handling and processing fees for USDA Foods. The amount deducted from your revenue should be reported as a food expenditure.

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>. Any other costs assessed to the school food service fund need to be converted to a reasonable direct cost.
- 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. This may include a transfer from Fund 10. SP57-2016 Unpaid Meal Charges guidance Q & A may be found at

<http://dpi.wi.gov/sites/default/files/imce/school-nutrition/pdf/sp-57-2016.pdf>. After discussion, there will be a review of current bad debts and negative balances to lead into establishing a district policy.

Paid Lunch Equity

- The Paid Lunch Equity tool must be completed yearly and prices raised accordingly with a maximum yearly increase of \$0.10 as required by regulation.
- Thank you to Deb Gallett for completing the Paid Lunch Equity tool each year and adhering to the pricing requirements. The current weighted average for 2016-17 SY tool is \$2.70 but the target price is \$2.76 so an increase will be needed for the 2017-2018 school year.

Revenue form Nonprogram Foods

- **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>.
 - Nonprogram foods include: Adult Meals, A la Carte foods, Extra Entrees, Extra Milk (for cold lunch or milk break), Vended Meals (meals sold to other agencies), Catered Meals, food sold to other groups, and Food Service operated Vending Machines.
 - All nonprogram food costs including food, labor, equipment, purchased services, and other 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. There is a calculator located on our website to aid you in calculating the prices of your non-program foods. <http://dpi.wi.gov/sites/default/files/imce/school-nutrition/xls/nonprogram-food-price-calculator.xlsx>
 - 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>.
 - SFAs that sell **only nonprogram milk** and **adult meals** as nonprogram foods are exempt from completing the USDA Nonprogram Food Revenue tool <http://dpi.wi.gov/sites/default/files/imce/school-nutrition/pdf/exceptions-nonprogram-revenue.pdf>.
 - Adult meals are considered non-program foods. Food service programs must price adult meals above the overall cost of the meals. Since adult meal costs can be difficult to calculate, SFAs must, at a minimum, follow the **minimum** pricing guidelines in Food Nutrition Services Instruction 782-5. A *Wisconsin Adult Meal Pricing Worksheet* has been developed to assist you in pricing adult meals <http://dpi.wi.gov/sites/default/files/imce/school-nutrition/doc/wisconsin-adult-meal-pricing-guide.doc>. Districts need to reassess adult meal prices annually prior to contract

submission to ensure student reimbursement are not being used to subsidize adult meals. The current reimbursement rates (2016-17 SY) should be used to determine 2017-18 SY prices since rates aren't released until July 1 of each year. Head Start meals may need to follow the adult meal pricing guidelines since those meals are not claimed for any reimbursements and are invoiced to that program.

Regulations now require schools to run what is called the Non-Program Foods Revenue Tool which will determine if the school is generating sufficient revenue to cover food costs. Information used to run the tool is taken from the Annual Financial Report. This department strongly recommends schools cover food and labor costs for all Ala Carte activities. The USDA tool is located on our website at http://dpi.wi.gov/sites/default/files/imce/school-nutrition/xls/npr_tool.xls.

To document non-program food compliance with the Federal regulation, the USDA Non-program Foods Revenue Tool needs to be completed. To do this, the SFA must select a reference period of at least 5 consecutive operating days of a regular school week, and compare the reference period revenue ratio to the food cost ratio to determine if the revenue ratio is equal to or greater than the food cost ratio. Rather than separating all costs for the entire year (although recommended), SFAs must separate their non-program food costs from their program food costs for the selected period to complete the Non-program Foods Revenue Tool. If the revenue ratio is equal to or greater than the food cost ratio, the SFA is in compliance.

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

SFAs must collect the following SFA-wide information for the reference period

For non-program food revenue, the dollar amount of non-program food sales, including a la carte sales, adult meals, vending machines, and any other non-program food purchased with nonprofit school food service account funds. For total revenue, the dollar amount of program and non-program food sales.

For non-program food cost data, include:

- An itemization of all non-program foods to be offered during the reference period;
- The per item/serving cost of each non-program food, including food sold only as non-program food, food sold as program and non-program food (crossover food);
- The number of servings/items sold.

For total food cost data, include all non-program food cost data and program food cost data. Program food cost data should be readily available using production records, invoices, etc.

Indirect Costs

- DPI does not allow the annual assigned indirect cost rate to be applied to Fund 50 (Foodservice account within WUFAR). For both public and private schools in Wisconsin, any

costs assessed to foodservice must be based on documented and justifiable costs for each school building as they pertain to your school situation rather than on the indirect cost rate. This could include items such as utilities, rent, printing and mailing services, administrative oversight, etc.

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

Findings and Corrective Action Needed:

Comprehensive Review- Revenue form Nonprogram Foods

- Finding #1:** Upon review of school nutrition programs onsite, it was determined that nonrprogram foods were being sold in the areas of Head Start meals, vending machines and sales of foods to other groups or dinners. This has prompted the need for completion of the Nonprogram Foods Revenue Tool to show compliance of meeting the proper ratio of expenses and revenues.
Corrective Action Needed: Please submit the completed nonprogram food tool as found at this link for a 5 day reference period <http://dpi.wi.gov/sites/default/files/imce/school-nutrition/xls/non-program-food-price-calculator.xlsx> This summary sheet may be helpful <http://dpi.wi.gov/sites/default/files/imce/school-nutrition/pdf/nonprogram-foods-in-a-nutshell.pdf>
- Finding #2:** After discussing the school district's desire to provide milks for all students who wish extra with their meals, we devised a plan to capture the cost value of that practice. That cost value may not be absorbed by the school nutrition fund, but may have the money transferred from the general Fund 10 account. This transfer would cover all milks served to students beyond one milk per meal served or the milk for students or adults not selecting a reimbursable meal.
Corrective Action Needed: Please submit your process to calculate the impact of this practice and how that will be transferred into Fund 50.

4. GENERAL PROGRAM COMPLIANCE

Appreciation/Commendations/Noteworthy Initiatives:

- The new “And Justice for All” posters was posted in public view and the updated nondiscrimination statement is accurately used on documents.
- The Civil Rights Self-Evaluation Compliance form was completed by October 31 annually, but needed to finish the Public Release requirement.
- There is not a need for providing information to households other than in the English language, but keep in mind there are resources available should the need arise.
- There is good communication between the school nurse, head cook and lunch coordinator about students with special dietary needs.
- The most recent food safety inspection report was posted in public view and older ones were available for review.
- Water is available for students at a fountain outside of the cafeteria doors at breakfast and with pitcher and cups for usage.
- When reviewing products for the Buy American compliance, it was noted that packages of yeast were a product from Mexico, but manufactured in Milwaukee, WI, so it is compliant. If there are products which are not compliant, please use this template to document your purchases <http://dpi.wi.gov/sites/default/files/imce/school-nutrition/doc/buy-american-noncompliant-list.docx>
- Gilman School District has not had complaints related to discrimination of meal benefits.
- The local wellness policy has been established and in the process of being evaluated and revised.
- Second meals are not allowed under Smart Snack rule and Gilman is in compliance.
- The vending machines in the cafeteria will be reprogrammed to be offline or not accessible to students until 4:00 pm.
- The school nutrition staff is maintaining training documentation in appropriate topics per the Professional Standards rule.

Comments/Technical Assistance/Compliance Reminders:

Civil Rights

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 just updated in October 2015 <http://dpi.wi.gov/school-nutrition/national-school-lunch-program/civil-rights>. However, when space is very limited, such as on the printed menus or low balance notices to households, the abbreviated statement may be used, “**This institution is an equal opportunity provider,**” so that it can be printed in the same size font as the other printing in the document.

And Justice for All Poster

- We appreciated that the lunch room area had the food safety inspection and the new “And Justice for All” posters posted on the cafeteria wall so the public can read the information.

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. Be sure to include the Confirming Official and lunch room cashier in documenting this annual requirement.

Special Dietary Needs

- Special dietary accommodations were discussed. If providing a fluid milk substitute for students who are lactose intolerant, it cannot be juice, unless based on a documented disability by a medical practitioner. Water is available to all students, a lactose free milk could be offered or you can provide a fluid milk substitute that meets the nutritional requirements set forth by USDA. If choosing to provide a fluid milk substitute, you must notify our office in writing and provide us the nutritional panel from the product you will be using. For more information on fluid milk substitutes, <http://dpi.wi.gov/school-nutrition/national-school-lunch-program/special-dietary-needs>.
- All food substitutions for children with disabilities must be documented by a licensed medical practitioner. We have a prototype Medical Form posted on our website that is also available in Spanish and Hmong that you can use http://dpi.wi.gov/sites/default/files/imce/school-nutrition/pdf/special_dietary_requests_form.pdf. When the form is completed indicating that the special dietary request is based on a disability, the school is required to provide a meal that meets the child's needs as documented. The meal would not have to meet the meal pattern requirements, as the diet requests serves as the meal pattern for that particular child. 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>.
- School food service staff may accommodate food substitutions, at their discretion, for individual children who do not have a disability. The school must still have a completed Dietary Request Form on file from a medical authority (could be a school nurse) certifying the student as having a special medical or dietary need. Such determinations are only made on a case-by –case basis and all accommodations must be made according to the USDA's meal pattern requirements in order to claim.
- Review the use of appropriate fluid milk substitutions which must be nutritionally equivalent to cow's milk and pre-approved through DPI. 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), which allows juice as a milk substitution. Lactose-free milk is currently allowed as part of the reimbursable school meal. SFAs may offer it to children who have lactose intolerance without requiring documentation. If schools offer lactose-free milk, there is no need to offer a fortified milk substitute, or seek pre-approval for use. See SP 07-2010 <http://www.fns.usda.gov/qas-milk-substitution-children-medical-or-special-dietary-needs-non-disability> for more information.

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 3 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. The form to assist in filing these complaints can be found on the DPI SNT website at https://www.ocio.usda.gov/sites/default/files/docs/2012/Complain_combined_6_8_12.pdf

Local Wellness Policy and School Meal Environment

- Under the Healthy Hunger-free Kids Act of 2010, all School Food Authorities are required to have a written Local Wellness Policy (LWP) and have an active Wellness Committee. Information on school wellness policies may be found on our website at <http://dpi.wi.gov/school-nutrition/wellness-policy>. You may find this policy builder helpful in creating or evaluating your policy, as found here <https://docs.google.com/forms/d/e/1FAIpQLSdNbAMtuMKDdn3O2fPHfdGbeNUdSdG70oLYNOCRd8SteFNmyA/viewform?c=0&w=1>
 - LWPs should include language related to nutrition education, nutrition promotion, and nutrition guidelines available for all foods on campus, physical education, and physical activity.
 - SFA must inform the public about the content of the local school wellness policy (LWP) and retain documentation regarding the notification.
 - SFA must review and update local school wellness policy (LWP) on a periodic basis (recommended annually) and retain documentation demonstrating how this requirement is met.
 - SFAs must permit parents, students, physical education teachers, school health professionals, school administrators, school board members, representatives of the SFA, and the general public to be involved in the development, implementation, periodic review, and update of the local school wellness policy (LWP). SFA wellness committees should include a diverse team of committed school and community stakeholders. SFAs are required to actively seek members for the wellness committee that represent each of the above categories and retain documentation that all have been notified of participation availability.
 - The SFA must conduct an assessment of the implementation of local school wellness policy (LWP) every 3 years. SFAs are required to retain a copy of the assessment on file. The assessment should include the extent to which SFAs are in compliance with their LWP; the progress made toward attaining the goals of the LWP; and the extent to which the SFA's LWP compares to a model policy. *Implementation-Monitoring Plan* template has been developed to assist SFAs to assess their LWP progress. This is found on page 43 of the *Wisconsin Wellness: Putting Policy into Practice - School Wellness Policy Toolkit* (http://fns.dpi.wi.gov/fns_wellnessplcy2).
 - SFA is required to inform and update the public (including parents, students, and others in the community) about the assessment of the implementation of (LWP). SFAs are required to retain a copy of the assessment and documentation regarding the public notification.

Smart Snacks in Schools

- All foods (vending machines, school stores, etc.) sold anywhere on school campus, between midnight and 30 minutes after the last bell, must be in compliance with the new "Smart

Snacks” regulation that was effective July 1, 2014. Information on this regulation, along with a product calculator to help determine compliance of various food items, can be found on our website at <http://dpi.wi.gov/school-nutrition/national-school-lunch-program/smart-snacks>.

- The Wisconsin Department of Public Instruction allows two fundraiser exemptions per student organization per school per school year, unless local rules are stricter. A fundraiser cannot exceed two weeks in time. An exempt fundraiser may sell foods and beverages that are not allowable under the Smart Snacks rule but may not compete directly with the sale of reimbursable meals. All food fundraisers must be tracked SFA-wide to assure compliance with the regulation. Copies of the tools are available on our website at <http://dpi.wi.gov/school-nutrition/national-school-lunch-program/smart-snacks>.

Professional Standards

- 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. Gilman has one director, one full-time staff member and several part-time or non-school nutrition function staff members that require training.
- 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. This sample checklist may guide training for new, substitute or part-time employees:
<http://dpi.wi.gov/sites/default/files/imce/school-nutrition/doc/special-employee-orientation-and-training-checklist.doc>
- Training obtained since April 1, 2015 may count towards training requirements. Trainings can be provided in a variety of formats (online, in person, webinars) and through various providers (DPI, USDA, in-house, etc.).
- SFAs should clearly document all required training information and maintain that file including the name of staff person, date hired, title/position, brief list of core duties/responsibilities, status (full, part-time, volunteer, etc.), professional standards position (director, manager or staff). Learning codes are not required, but encouraged. A template tracking tool is posted to our website at <http://dpi.wi.gov/school-nutrition/training/professional-standards>.
- **Annual Training Requirements for All Staff** - If hired January 1 or later, only ½ of the training hours are required during the first school year (SY) of employment.

| Directors | Managers | Other Staff | Part Time Staff |
|-----------|----------|-------------|-----------------|
|-----------|----------|-------------|-----------------|

| | (20 hrs or more/week) | (less than 20 hrs/week) | |
|-----------------|-----------------------|-------------------------|----------------|
| 2015-16 SY | 2015-16 SY | 2015-16 SY | 2015-16 SY |
| 8 hours | 6 hours | 4 hours | 4 hours |
| 2016-17 SY | 2016-17 SY | 2016-17 SY | 2016-17 SY |
| 12 hours | 10 hours | 6 hours | 4 hours |

Food Safety, Storage and Buy American

Temperatures

- All pieces of cooling equipment must have the internal temperature taken and recorded daily on a temperature log. Having them posted right on the actual piece of equipment makes recording convenient and top of mind.

Food Safety Plans

- The Food Safety Plan was available for review. It was obvious in observing school nutrition staff at work that they have had some training in foodservice practices, but could use specific training in good food handling practices because of recent staff turnover. Equipment temperature logs, calibration logs, sanitizing solution logs need to be kept current.
- All schools must have a comprehensive food safety plan which includes all process 1, 2, and 3 food items, all standard operating procedures (SOP), all equipment, and food service staff and be reviewed yearly. Updated prototype food safety plan templates and SOPs may be found at our website under <http://dpi.wi.gov/school-nutrition/food-safety#fsp>.
- SFAs are required to update HACCP-based food safety programs to cover any facility where food is stored, prepared, or served for the purposes of the NSLP, SBP, or other FNS programs. This means the food safety program should contain standard operating procedures for safe food handling on school buses, in hallways, school courtyards, kiosks, classrooms, or other locations outside the cafeteria, as applicable. This may apply to the Head Start serving areas.
- All food service employees must have a signed Employee Health Reporting Agreement on file. Employees should also review the personnel hygiene and personal safety SOPs.
- It was noted that students were placing unopened food items on a table by the dish return window. Other students were witnessed as picking up some items from that table. We would call that a sharing table. It is advised that you discontinue a sharing table since many of the items placed there are time/temperature controlled for safety (TCS) foods. Guidance was given on the steps and rules to offer a sharing table. Please look for updated resources on our DPI website soon which will include an SOP pertaining to sharing tables.

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 storage areas were reviewed, including freezers, refrigerators, dry good storage rooms and other areas. Special review of food storage in the cooler is needed, including the thermometers used.

Time as Public Health Control

- When using “Time as a Public Health (Temperature) Control”:
 - The internal temperature must be at or below 41 degrees F. at the beginning of this holding period for cold potentially hazardous foods.
 - Up to 6 hours at an internal temperature of 41-70 degrees F. under monitored conditions for cold potentially hazardous foods. Provisions must be made to discard product if the 6 hour time limit is exceeded, the temperature of the cold potentially hazardous food rises above 70 degrees F., or the food is removed from service.
 - The maximum time is 4 hours for heated potentially hazardous foods. Provisions must be made to discard product if the 4 hour time limit is exceeded, the temperature of the heated potentially hazardous food falls to 70 degrees 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 Temperature Control for Safety (TCS) food is held outside of mechanical refrigeration during service, including TCS foods on garden bars, all left over TCS foods must be discarded.

| Must be kept above 135 on hot line with mechanical heat | Must be kept under 41 degrees with mechanical refrigeration |
|--|---|
| Animal protein – eggs, meat, chicken, fish, shellfish, etc | Milk and cheese, including house made dressing made with milk |
| Tofu and soy products –texturized vegetable protein, hot edamame | Hard boiled eggs |
| Baked potatoes | Tofu, edamame, soy |
| Heat-treated plant food, such as cooked rice, beans, vegetables | Sliced melons, cut leafy greens, cut tomatoes |
| Anything with cheese | Untreated garlic-and-oil mixtures |
| | Sprouts |

Buy American

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

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

“Domestic Commodity or Product” are defined as an agricultural commodity that is produced in the United States and a food product that is processed in the United States using substantial

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

More information on this new requirement can be found on the SNT website at <http://dpi.wi.gov/school-nutrition/procurement/buy-american> including a tool to assist with tracking noncompliance products.

Reporting and Recordkeeping

- Thank you for completing the required USDA and DPI reports and maintaining the paperwork in an organized manner.
- All free and reduced price applications, including applications from households denied benefits as well as claims and meal counts 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.

SBP and SFSP Outreach

- 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.

Breakfast Promotion

The breakfast participation in the Gilman School District is low compared to participation at lunch. Therefore, it is suggested that ideas for increasing participation be considered. One idea would be to look at offering breakfast in the classroom or a mid-morning breakfast model (either out of the kitchen, off of a cart or in the classroom). More information about potential breakfast service models as well as financial models can be found in the Serving up a Successful School Breakfast Program guide: <http://dpi.wi.gov/school-nutrition/school-breakfast-program>.

A Breakfast in the Classroom Toolkit is also available if that option is considered: http://fyi.uwex.edu/wischoolbreakfast/files/2009/10/BIC_Final-web.pdf

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 website:

<https://www.youtube.com/watch?v=aHR7eECbKaE>. It is important to stress to parents that if their children receive free or reduced price meal benefits at lunch, that benefit is also carried through for the breakfast meal without any extra paperwork.

For more ideas on breakfast menus, visit our On, Wisconsin! Cycle Menu or look up menus for other schools in Wisconsin.

- Cycle Menu Resources: <http://dpi.wi.gov/school-nutrition/national-school-lunch-program/menu-planning/cycle-menu>

- School Breakfast Menus on the Web: <http://dpi.wi.gov/sites/default/files/imce/school-nutrition/pdf/school-breakfast-menus-on-the-web.pdf>

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.

- School Breakfast is promoted in the Back-to-School newsletter, monthly menus and throughout the year on the school website.
- Continue to promote participation in the School Breakfast Program with fun menus or promotions.

Summer Meals

- A goal of USDA Child Nutrition Programs is to ensure all students have access to healthy and nutritious meals year round.
- As part of the National School Lunch Program, it is required to do Summer Food Service Program (SFSP) outreach. The purpose is to inform your students and families of the free feeding site(s) they may have access to in the summer while school is out of session. Near the end of this school year, it is as simple as an announcement in a newsletter sent home to students, or putting up free posters and/or mail SFSP items. To access an inclusive map of all potential participating sites in your area, see the interactive map 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
 email: amy.kolano@dpi.wi.gov

Findings and Corrective Action Needed:

- Finding #1:** The Public Release was sent to the local newspaper, but also needs to be sent to at least one grassroots organization that services needy households, like a food pantry or library. Please revise the Public Release template to delete references to the Special Milk Program.

Corrective Action Needed: Send the revised Public Release to at least one local grassroots organization and provide the proof of submission.

- Finding #2:** The Civil Rights training using the DPI format was observed by most of the necessary school nutrition and other related staff, but also needs to include the Confirming Official and the Point of Service cashiers, including substitute and teacher cashiers.

Corrective Action Needed: Please have all necessary staff members view the Civil Rights training <http://dpi.wi.gov/sites/default/files/imce/school-nutrition/ppt/civil-rights-training.pptx> and sign the attendance log http://dpi.wi.gov/sites/default/files/imce/school-nutrition/doc/cr_trn_log.doc which will be provided as proof.

- **Finding #3:** The vending machines in the cafeteria contain beverages that are not compliant with the Smart Snack rule for students in the lower grades. Although they are not readily available for students to purchase from during the school day, it is required that they be locked out until at least 30 minutes after the last school day bell.
Corrective Action Needed: Please speak to the vendor to reprogram the machines to be locked out from midnight until at least 30 minutes after the end of the school day (4:00 pm).
- **Finding #4:** The temperature logs for the cooler, freezers, dry storage and thermometer calibration have not been kept up to date for this current school year. That is a required part of the food safety plan.
Corrective Action Needed: Provide a plan to complete the daily temperature logs for storage equipment and thermometer calibration.
- **Finding #5:** The food safety plan on site has not been thoroughly reviewed in the past few years. An annual review and signature is required.
Corrective Action Needed: Provide a plan to revise the food safety plan annually.

5. OTHER FEDERAL PROGRAMS REVIEWS

Comments/Technical Assistance/Compliance Reminders:

Afterschool Snack Program

- Although your school district is not participating in the federal program, you may find information and resources on the DPI website at <http://dpi.wi.gov/school-nutrition/after-school> with a summary linked here <http://dpi.wi.gov/sites/default/files/imce/school-nutrition/pdf/after-school-snacks-in-a-nutshell.pdf>.
- Area Eligible Afterschool Snacks are all claimed at the free rate. Gilman School District is eligible for Area Eligible Afterschool Snacks. I reviewed current production records for the afterschool snacks offered but not participating in the federal program and the Point of Service process. Upon advice and acceptance, Gilman began offering and is able to claim the AfterSchool Snacks starting December 1, 2016. The snacks are offered 3 days a week.

Wisconsin School Day Milk Program

- Wisconsin School Day Milk Program requires the distribution of free milk to eligible free and reduced priced students in PreK- Grade 5.
- Point of Service Counts (POS) for the Wisconsin School Day Program must be recorded by who “did” take milk, and not by marking who “did not” take one. This POS must be done at the time the student receives the milk.
- Juice is the only acceptable substitute for children who are allergic to milk or have a metabolic disorder or condition that prevents them from selecting milk for this program. This substitute will be offered if an eligible student has a special dietary need for the WSDMP.
- Per the Agreement in the points the SFA agrees to, number 3 states that schools will serve Wisconsin-produced milk. The head cook checked with the distributor to verify that Wisconsin-produced milk is supplied and will include that stipulation in any upcoming milk bid.

Findings and Corrective Action Needed:

Wisconsin School Day Milk Program

- **Finding #1:** Free milk is offered for students eligible for free or reduced-price meal benefits. Since Gilman School District offers all students a free milk break milk, milks served to those students in the paid meal benefit category in grades PreKindergarten through Grade 5, must be paid for by sources outside of the food service fund (Fund 50).

Corrective Action Required: Please submit a plan to calculate the number of milks served to appropriate students in the Paid category and how the money value will be transferred to the food service fund annually, beginning with this current 2016-2017 school year.

Dr. Tony Evers, State Superintendent of Wisconsin Department of Public Instruction, shares a vision that every student will graduate prepared for college and career in an initiative called “Agenda 2017”. His goals are for students to have the knowledge, skills, and habits that will allow them to succeed in life after high school. Access to quality nutrition plays a major role in developing those life-long habits.

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

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

