

USDA Child Nutrition Programs Administrative Review Summary Report

School Food Authority: Whitewater Unified School District

Agency Code: 646461

School(s) Reviewed: Whitewater High School

Review Date(s): 3/13/18-3/15/18

Date of Exit Conference: 3/15/18

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

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

General Program Reminders/Updates:

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

Appreciation/Commendations/Noteworthy Initiatives:

Thank you to the staff at Whitewater School District for the courtesies extended to us during the on-site review. Thank you for being available when answering questions and providing additional information. All were very receptive to recommendations and guidance. In addition, thank you for taking the time to respond to the off-site questions and requests, as well as pulling records for the on-site portion of the review. All documentation was well organized!

REVIEW AREAS

1. MEAL ACCESS AND REIMBURSEMENT

Certification and Benefit Issuance

Commendations/Comments/Technical Assistance/Compliance Reminders

- All free/reduced applications and the direct certification runs were available for review. All applications have been approved and students are receiving the benefits they have been determined eligible for.
- Public release was sent out to a variety of local agencies.

Household Size Box

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

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

Other Source Categorical

- If a household submits an application that indicates Other Source Categorical Eligibility, such as homeless, migrant, or runaway, the SFA must confirm the children's status by an appropriate program official either through direct contact with the agency or by a list of names provided by the agency, before meal benefits can be provided. Once confirmed, this eligibility is only available to the designated child and is not extended to other members of the household.

- Applications that indicate a child is a foster child are categorically eligible for free meals. The child's status for free meals does not require confirmation of eligibility prior to receiving benefits. This benefit is not extended to other household members.

Findings and Corrective Action Needed: Certification and Benefit Issuance

❑ Finding: The back portion of the applications, section "For School Use Only" of the application was not completed by the determining official. Eligibility status was determined and households were notified of their eligibility the day their status was determined, which was reflected on the BI list.

Corrective Action Needed: Please submit a statement moving forward about which process the Determining Official will use to complete the application review, whether that is signing each application or doing a batch signature.

Verification

Commendations/Comments/Technical Assistance/Compliance Reminders

- Three applications were verified, verification tracker was used and verification was completed before November 15.
- When applications are chosen for verification, the person designated as the Confirming Official must review the application(s) to ensure the initial determination is correct prior to contacting the family. There is a place for the Confirming Official to sign and date on the back of the application.
- The LEA has a regulatory obligation to verify "for cause" all approved applications that may be questionable. For more information, refer to the current Eligibility Manual.
- When a benefit eligibility status increases, the change must take place within 3 days. When a benefit eligibility decreases, the change cannot take place before 10 calendar days and a notice of adverse action is sent in writing with appeal rights procedures.
- Verification Collection Report was submitted on time.

Findings and Corrective Action Needed: Verification

❑ Finding: the verifying official did not sign the back of the applications selected for verification, confirming that process was complete.

Corrective Action Needed: Please submit a statement explaining what the role of the verifying official is.

Meal Counting and Claiming

Commendations/Comments/Technical Assistance/Compliance Reminders

- The meal counting and claim for the Review Month was conducted perfectly.
- When entering the claim it is necessary to use the edit check to calculate your reimbursable meals by site for claim submission.
- Students with access to SMP only should not be calculated into the ADA of the NSLP.
- Meals must be offered to all students each day school is in session a full day, so DPI has created [Field Trip meal resources](https://dpi.wi.gov/school-nutrition/national-school-lunch-program/menu-planning) to help schools offer student meals (<https://dpi.wi.gov/school-nutrition/national-school-lunch-program/menu-planning>).
- Please note that SFAs may claim visiting students in the paid category or the individual's category with documentation, unless they are from a CEP school.
- Thank you for having the Severe Need Breakfast numbers on file.

2. MEAL PATTERN AND NUTRITIONAL QUALITY

Commendations

Thank you to the Food Service Supervisor and nutrition professionals at Whitewater Unified School District. We appreciate your time and efforts spent preparing for and participating in the onsite review. Thank you to the Food Service Supervisor for sending documentation and answering questions prior to and during the onsite review.

It is evident that everyone involved with the School Meal Programs at Whitewater High School takes great pride in their work. Students are able to enjoy numerous entree options each day at lunch, and the many fresh fruits and vegetables are presented in a very inviting fashion! The Food Service Supervisor shows great passion for providing students of Whitewater Unified School District with a mix of creative and classic options to create an appealing menu and drive participation. Thank you for all that you do!

Comments/Technical Assistance/Compliance Reminders

Offer versus Serve Training

Additional Offer versus Serve (OVS) training is recommended for staff, especially to cover the topics of OVS at breakfast and portion sizes of fruits and vegetables. Breakfast OVS differs from lunch OVS and depends on how the menu planner intends offerings to count as items, which can be an area of confusion for staff. A handout on OVS at breakfast was provided to the Food Service Supervisor that may be used for staff training. Staff also seemed uncertain at times on the fruit and vegetable portions needed to satisfy the ½ cup fruit and/or vegetable requirement. Providing training on what ½ cup of various fruits or vegetables looks like on a tray may provide an important frame of reference for Point of Service staff.

Production Records

Production records are required to document that food meeting the meal pattern was served in the appropriate serving sizes.

- The production record for the fruits and vegetables prepared for the daily Fruit and Vegetable Bar and the Salad Bar submitted for the week of review made it unclear as to which varieties were offered in each location each day. The production record was also missing a planned portion size for each fruit and vegetable offering. In following up with the Food Service Supervisor, it was determined that a variety of fruits and vegetables were offered on all lines and all daily and weekly meal pattern component and quantity amounts were met. An improved Salad Bar production record was implemented prior to the onsite review. Additional technical assistance was given on the production record requirements and potential ways to modify production record templates. As discussed on site, the new production record template will allow for clarity in how reimbursable meals are offered on each line each day.
- The actual number of servings prepared should be recorded in the appropriate column, instead of adding additional servings prepared to the planned number of servings. Continue to work with staff to record correctly all necessary information, especially as new production record templates are implemented.
- Be specific on production records about the identity, brand, and description of the items served. List the specific type of cereal offered, and list all varieties when multiple are offered, rather than

just listing “cereal” as this does not indicate exactly what was served. Fruit sizes (e.g. case count) should also be recorded.

- A list of production record requirements (“Must Haves and Nice to Haves”) and sample production record templates can be found on our [Production Records](http://dpi.wi.gov/school-nutrition/national-school-lunch-program/menu-planning/production-records) webpage (<http://dpi.wi.gov/school-nutrition/national-school-lunch-program/menu-planning/production-records>).

Standardized Recipes

- The standardized recipes submitted for the week of review overall were detailed and thorough. However, some of the recipes contained crediting errors, which was discussed onsite the Food Service Supervisor. A list of the discrepancies was given to the Food Service Supervisor so that recipe crediting may be checked and updated.
- Based on observation while onsite, a standardized recipe for the Alfredo sauce should be created. Additional water beyond what was called for on the package was being added to the dry mix, along with seasoning. A standardized recipe will ensure that a consistent quality and yield are produced every time when the exact procedures, equipment, and ingredients are used.

Salad Bar Signage

Since students may build a reimbursable meal from the salad bar, the serving sizes necessary to meet the daily requirements should be communicated to them. Consider adding signage that instructs students to take a certain number of pieces or scoops of the foods to meet the minimum amounts to be considered a full component. For example, a sign could state that two ounces of cheese or one whole egg counts as the meat/meat alternate component; or one banana counts as the ½ cup fruit or vegetable requirement. Adding a sign stating that soup is an “extra” and cannot count as a component may also be beneficial.

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. The pasta currently offered on the Pizza and Pasta line is not WGR. It is being accounted for in the dietary specifications but is not being credited toward the meal pattern. Consider applying for an exemption request in order to credit this pasta in the future. If the SFA can demonstrate a hardship in procuring, preparing, or serving a compliant WGR product that is accepted by students, an exemption can be requested for that specific product. Review the August 23, 2017 memo, “[School Meal Flexibilities for School Year \(SY\) 2017-18](#)” for more information on the exemption process (<https://dpi.wi.gov/sites/default/files/imce/school-nutrition/pdf/snt-mail-082317.pdf>).

Non-Creditable Foods

Extra, non-creditable foods do not credit toward the meal pattern but must be included in the dietary specifications (calories, saturated fat, trans fat, and sodium). While offering extra, non-creditable items on occasion is allowable and can be an incentive for program participation, staying within the dietary specification limits can be very difficult when extras are frequently served. These foods also add to the cost of the meal without the value of being creditable components of a reimbursable meal. Additionally, offering larger portions than what is needed to meet the daily and weekly meal pattern requirements also increases the risk of non-compliance with the dietary specifications.

Juice at Breakfast

No more than half (50 percent) of the fruit offered over the course of a week can be in the form of juice. Although the menu is planned to allow for only one juice and students were not selecting more than one juice during breakfast observation at Whitewater High School, breakfast signage should be updated to state specifically that students may only select one juice. When students are able to take their daily requirement of 1 cup of fruit solely in the form of juice, this means that 100% of the fruit offered over the course of the week can be taken in the form of juice, which is not allowable.

Breakfast

It is great to see that all schools within Whitewater Unified School District offer the School Breakfast Program. However, schools use the traditional breakfast service model and have noted that their participation rates could be higher. Whitewater Unified School District and staff may want to consider a change in breakfast model to increase participation.

Breakfast in the classroom is associated with the highest participation rates, which can be as high as 98 percent of the school's enrollment, and works best in elementary schools. Other service methods, such as Grab 'n Go and breakfast after first period, correlate with increases as much as 15-40 percent of current participation. If breakfast is offered in a convenient way for students, they will participate in the program. Perhaps offering Grab 'N Go options in hallways for 1st period or as a later morning option may capture more students. Greater participation equates to more students being ready to learn, as well as higher levels of government reimbursement, which results in more revenue for the school.

Refer to the [Serving Up a Successful School Breakfast Program](https://dpi.wi.gov/sites/default/files/imce/school-nutrition/pdf/serving-up-a-successful-school-breakfast-program.pdf) guide for an in-depth look at the various School Breakfast service models to determine which one(s) may work in your schools (<https://dpi.wi.gov/sites/default/files/imce/school-nutrition/pdf/serving-up-a-successful-school-breakfast-program.pdf>). Find additional information on breakfast, including meal pattern and menu planning tools, on the [School Breakfast Program](http://dpi.wi.gov/school-nutrition/school-breakfast-program) webpage (<http://dpi.wi.gov/school-nutrition/school-breakfast-program>). Please contact our School Breakfast Specialists, Tracy Huffman, MS, RDN, CD, tracy.huffman@dpi.wi.gov and Hannah Snider, MPH, RDN, CD, hannah.snider@dpi.wi.gov for additional guidance.

Field Trips

Children on a field trip must be offered lunches that meet daily meal pattern requirements. Specific procedures must be followed, including maintaining the temperature of time/temperature control for safety (TCS) food, establishing a way for collecting meal payments, and obtaining a count by eligibility category. If your school implements Offer versus Serve (OVS), OVS must be implemented, to the extent possible, during field trip meals as well. Allowing students to turn down at least one component meets the requirement of OVS. For example, you may offer the grain, meat/meat alternate, and vegetable together in a bag, then allow students to select from or turn down multiple fruit choices and at least two milk types. For more information, please reference the [Meals on Field Trips](https://dpi.wi.gov/sites/default/files/imce/school-nutrition/pdf/field-trip-meals-overview.pdf) overview (<https://dpi.wi.gov/sites/default/files/imce/school-nutrition/pdf/field-trip-meals-overview.pdf>).

Findings and Corrective Action Needed: Meal Pattern and Nutritional Quality

- ❑ **Finding:** During the onsite review, an unmonitored table containing peanut butter, soy butter, jelly, and bread was available to students. During lunch observation, many students made sandwiches after consuming a reimbursable meal. It was explained that the original intent of this table was to accommodate students with unpaid meal balances.

- Offering bread, peanut butter, and jelly for students to self-serve after the point of service (POS) is strongly discouraged. Even if these foods are offered after the POS and are paid for from a fund other than the school food service account, they must be taken into account when determining the dietary specifications for the meal, but they do not contribute toward the meal pattern requirements. The peanut butter, bread, soy butter, and jelly offered after the POS are likely contributing excessive calories, saturated fat, and sodium, especially because the usage is not monitored or limited.
 - One sandwich containing 2 slices of whole grain-rich bread, 2 tablespoons of peanut butter, and 1 tablespoon of jelly would provide approximately 400 calories, 3 grams of saturated fat, and 425 milligrams of sodium. It would be very unlikely that a student would select a reimbursable meal containing only 450 calories, so that they may also consume the peanut butter and jelly sandwich, while staying within the 850-calorie maximum for a 9-12 grade student lunch.
- Total usage for the peanut butter, soy butter, jelly, and bread needs to be monitored and tracked at each meal service on production records. These items also need to be monitored during service to ensure proper food safety practices are being followed. Additionally, since Whitewater Unified School District is an allergy-aware environment, monitoring this table should be given the appropriate attention.
- Options were discussed on site to address both unpaid meal balances and providing meals within the dietary specifications.

Corrective Action Needed: Please see the findings in the Resource Management Section for the required corrective action to satisfy this finding. ***Please be aware that if the decision is made to continue to offer students access to these items after the POS, regardless of the funding source, a nutrient analysis will be necessary as part of this Administrative Review.***

- ❑ **Finding:** There is currently no printed or posted breakfast menu. A menu should be available so students and parents know what is being offered as part of a reimbursable meal. Currently, a weekly breakfast menu is planned; however, this should be communicated to students and parents.

Corrective Action Needed: Submit a copy of next month's breakfast menu for Whitewater High School. Additionally, please ensure that this menu is posted in the same areas that the lunch menu is posted, such as in the cafeteria and on the school's website.

SMART SNACKS

Commendations

Thank you to the Associate Principal at Whitewater High School for submitting Smart Snacks tracking information prior to the onsite review. Also, thank you to the Food Service Supervisor for maintaining product documentation for the vending machine items.

Comments/Technical Assistance/Compliance Reminders

Continue with your practice of recording all fundraisers, but ensure that the nutrition information is included for all fundraisers selling food to students for consumption during the school day.

BUY AMERICAN

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

The Food Service Director has begun secured documentation from distributors and manufacturers for products with no country of origin listed on the product packaging. Thank you for being proactive!

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

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

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

- The following products may be exceptions to the Buy American provision: pineapples, mandarin oranges, olives, tuna, bananas and coffee.
- If no country of origin is identified on the label, the SFA must get certification from the distributor or supplier stating, "We certify that (insert product name) was processed in the U.S. and contains over 51% of its agricultural food component, by weight or volume, from the U.S.," This can be accepted in an email.
- Labels should indicate if the product is grown, processed, and packaged in the continental U.S. or any U.S. Territory. If the label indicates that the product is distributed or packed in the U.S, but the country of origin is not listed, this product requires the distributor's certification as mentioned above.
- Any substitution of a non-domestic product for a domestic product (which was originally a part of the RFP), must be approved, in writing, by the food service director, prior to the delivery of the product to the school.
- Any non-domestic product delivered to the school, without prior, written approval of the Food Service Director, should be rejected. If non-domestic substitutes that were not pre-approved in writing by the food service director are delivered to and rejected by the school, selected distributor(s) shall be held accountable for all over-claims that result from failure to meet the school's required meal pattern.
- Agricultural products that are processed and produced outside of the U.S. may be accepted with proof from the manufacturer that poor market conditions exist (weather, and/or supply availability of market). This requirement applies to private labels.
- The SFA should maintain written procedures to ensure product received and inventory is compliant with the Buy American Provision procedures. Sample written procurement contract management procedures and Buy American monitoring procedures can be found in the [Contract Management](#) chapter of the *Introduction to the Procurement Policy and Procedures Handbook* (<https://dpi.wi.gov/school-nutrition/procurement/contract-procedures/contract-management>). Additional Buy American monitoring procedures can be found on the [Buy American Provision](#) webpage (<https://dpi.wi.gov/school-nutrition/procurement/buy-american/monitoring>).

There are limited exceptions to the Buy American provision which allow for the purchase of products not meeting the "domestic" standard as described above ("non-domestic") in circumstances when use

of domestic products is truly not practicable. Refer to SP 24-2016 for more information on the Buy American provision and limited exceptions.

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

Findings and Corrective Action Needed: Buy American

❑ **Finding:** The following product was identified in SFA's storage area as non-domestic and not listed on the SFA's Buy American – Noncompliant List:

- Frank's Sweet Chili sauce from Indonesia

Corrective Action Needed: Complete and submit a Noncompliant Product Form for this product.
Corrected on site; No further action needed.

3. RESOURCE MANAGEMENT

Nonprofit School Food Service Account

Commendations/Comments/Technical Assistance/Compliance Reminders

- Financial topics with the Business Manager were discussed, including 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.
- The Aids Register shows the amount deducted from reimbursement to pay for shipping, handling and processing costs of USDA Foods and to track all program deposits made to the agency's account. Both resources are accessible from our [Online Services](http://dpi.wi.gov/nutrition/online-services) webpage (dpi.wi.gov/nutrition/online-services).
- SFAs must limit the net cash resources in order to not exceed three months average expenditures.

Annual Financial Report (AFR)

- The school food service fund may not have an ending fund balance in excess of 3 month operating expenses, as this is considered "Excess Cash Balance". While we commend your staff for the fiscal viability of the child nutrition programs, federal regulations limit net cash resources to an amount not to exceed a three month average of operating expenses to remain in compliance with a non-profit status.
- These categories of the AFR that should be addressed when tracking revenues and expenditures include:
 - Expenses for paper supplies, chemicals, thermometers, etc., should be reported under "Other". Only expenses for edible food items and beverages should be reported under "Food".
 - "Equipment" should reflect major purchases of equipment. Utensils, pans, smaller equipment such as a cart, etc., should be reported under "Other".
 - Under "Purchases Services" report any time you pay someone for services provides such as equipment repair and health inspections.
 - Under "Ala Carte", report the expenses for any food items served to students that are not claimed as part of the reimbursable meal. Revenues and expenses from adult meals would also be included here.
 - When revenues are recorded from the federal reimbursement payments, make sure that you are recording the full reimbursement based on the printed claim form and not what is

actually deposited into your account. As you will note on the claim, there may be money deducted from shipping, handling and processing fees for USDA Foods. The amount deducted from your revenue should be reported as 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.
- Allowable costs are defined in 2 CFR 200 Subpart E and should be necessary, reasonable and allocable. More information on allowable costs can be found within the [Indirect Costs guidance](http://dpi.wi.gov/school-nutrition/national-school-lunch-program/financial) (<http://dpi.wi.gov/school-nutrition/national-school-lunch-program/financial>).
- Bad debt is an unallowable expense to the food service program. A transfer must be made from non-federal funds to cover student account write-offs. [SP23-2017 Unpaid Meal Charges guidance Q & A](https://dpi.wi.gov/school-nutrition/national-school-lunch-program/financial) may be found our Financial Management webpage (<https://dpi.wi.gov/school-nutrition/national-school-lunch-program/financial>).

Unpaid Meal Charge Policy

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

Findings and Corrective Action Needed: Nonprofit School Food Service Account

❑ **Finding:** On the Annual Financial Report, the 2015-2016 expenses did not align with the unaudited report.

Corrective Action Needed: Please resubmit your 15-16 Annual Financial Report with revenues and expenses broken out by program and category. To do this, 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. **Corrected on site, no further action needed.**

Paid Lunch Equity

Commendations/Comments/Technical Assistance/Compliance Reminders

- Thank you for completing the Paid Lunch Equity tool each year and adhering to the pricing requirements.

Revenue from Nonprogram Foods

Commendations/Comments/Technical Assistance/Compliance Reminders

- Nonprogram foods include: Adult Meals, A la Carte, Extra Entrees, Extra Milk (for cold lunch or milk break), Vended Meals (meals sold to other agencies), Catered Meals, and Food Service operated Vending Machines.
- All 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.
- Since nonprogram foods include Adult Meals and extra milk, these expenses and revenues must be separated from Program foods.
- 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>).

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

Adult Meals

- Adult meals are considered non-program foods. Food service programs must price adult meals above the overall cost of the meals. Since adult meal costs can be difficult to calculate, SFAs must, at a minimum, follow the minimum pricing guidelines in Food Nutrition Services Instruction 782-5.
- A [Wisconsin Adult Meal Pricing Worksheet](#) has been developed to assist the SFA in pricing adult meals (<http://dpi.wi.gov/sites/default/files/imce/school-nutrition/doc/wisconsin-adult-meal-pricing-guide.doc>).
- Districts need to assess adult meal prices annually prior to contract submission to ensure student reimbursements are not being used to subsidize adult meals. The current reimbursement rates (2017-18 SY) should be used to determine adult prices.

Resources

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

Findings and Corrective Action Needed: Revenue From Nonprogram Foods

❑ **Finding:** The Nonprogram Foods Revenue Tool has not been completed for the current school year.

Corrective Action Needed: Watch the [Nonprogram Foods Revenue Tool webinar](#) and provide a copy of the completed quiz questions and a completed tool for Whitewater Unified School District using a 5-day reference period (https://media.dpi.wi.gov/school-nutrition/nonprogram-food-revenues/story_html5.html).

❑ **Finding:** Whitewater School District provides unlimited peanut butter and jelly sandwiches outside of the point of service line at no cost to students. Fund 50 was covering this cost in previous years, but for the 2017-2018 SY, it has been tracked and another fund will over the cost.

Corrective Action Needed: Please select one of the options below and submit a timeline as to how the district will handle PB&J sandwiches.

Option 1: The SFA will continue to allow all students access to PB&Js after the POS:

- These PB&Js need to be funded outside of the school food service account (general fund or another account) if they are not part of the reimbursable meal. A fund transfer is required for this current year
- They need to be tracked and included in the nutrient analysis
- An SOP needs to be in place for food safety
- The nonprogram food revenue tool needs to include the sandwiches to ensure all costs are covered
- If Whitewater elects this option, we will require a nutrient analysis as part of this AR to confirm they are in compliance with the meal pattern

Option 2: Charge the students for the PB&J sandwiches:

- This makes them an ala carte item and smart snacks will need to be met
- The sandwiches do not need to be included in the nutrient analysis in this situation
- The PB&Js still need to be included in the nonprogram foods tool

Option 3: Originally, these sandwiches were for students with unpaid meal charges. If this is the case, Whitewater School District can modify their process to:

- Only provide the PB&J to students with unpaid meal charge balances before the POS and not charge or claim for those students
- The sandwich does not have to be included in the nutrient analysis
- These sandwiches still have to be paid for with funds outside of school food service (whether by charging the student or the general fund)

Option 4: Change the unpaid meal charge policy and provide a reimbursable meal to all students even if they have a negative account:

- This could still be an alternate meal, but reimbursable
- The food service account could not cover the cost of the meal not covered by reimbursement. The general fund or trying to collect from the household would be required.
- These meals would be included in the nutrient analysis
- Include as a reimbursable meal in the nonprogram foods tool

Indirect Costs

Commendations/Comments/Technical Assistance/Compliance Reminders

- Indirect costs were not charged to the Food Service Account.

4. GENERAL PROGRAM COMPLIANCE

Civil Rights

Commendations/Comments/Technical Assistance/Compliance Reminders

Nondiscrimination Statement

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

And Justice for All Poster

- “And Justice for All” posters need to be posted in public view where the program is offered.

Civil Rights Training

- Civil rights training must be conducted on a yearly basis for all staff and volunteers who administer any portion of a school nutrition program.
- Civil rights training had been attended by all staff in the schools and documentation was available for review.

Special Dietary Needs

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

On-site Monitoring

Commendations/Comments/Technical Assistance/Compliance Reminders

- On site monitoring was conducted before February 1, 2018. Great job!

Local Wellness Policy

Commendations/Comments/Technical Assistance/Compliance Reminders

- The local wellness policy requirement was established by the Child Nutrition and Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) Reauthorization Act of 2004 and further strengthened by the Healthy, Hunger-Free Kids Act (HHFKA) of 2010. The final rule requires School Food Authorities (SFAs) to begin developing a revised local school wellness policy during School Year 2016-17 with full compliance of the final rule by June 30, 2017.
- At a minimum, SFAs must permit participation by the general public and the school community including parents, students, and representatives of the school food authority, teachers of physical education, school health professionals, the school board, and school administrators in the wellness policy process. In addition, SFAs must designate one or more school officials to ensure the SFA complies with the policy.

Findings and Corrective Action Needed: Local Wellness Policy

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

- The Local Wellness Policy must include Implementation, assessment and update of policy (At a minimum, SFAs must notify the public about the content, implementation of, and updates to the LWP. SFAs must complete a triennial assessment to evaluate compliance with the LWP, how the LWP compares to model wellness policies, and progress made in attaining the goals of the LWP).
- Nutrition promotion (At a minimum SFAs must review smarter lunchroom tools and strategies. Additional promotional activities include contests, surveys, food demonstrations, taste testing, and farm to school programming.)

Corrective Action Required: Please provide a timeline for updating your policy to become compliant with the final rule.

Professional Standards

Commendations/Comments/Technical Assistance/Compliance Reminders

- SFA has been using the professional standards tracker to document all of School Nutrition Staff's training hours. Well done!

Professional Standards: Training Requirements

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

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

Annual Training Requirements for All Staff

- Directors: 12 hours
- Managers: 10 hours
- Other Staff (20 hours or more per week): 6 hours
- Part Time Staff (under 20 hours per week): 4 hours
- If hired January 1 or later, only half of the training hours are required during the first school year of employment.

Water

Commendations/Comments/Technical Assistance/Compliance Reminders

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

Food Safety and Buy American

Commendations/Comments/Technical Assistance/Compliance Reminders

Food Safety Plans

- The Food Safety Plan was available for review. It was obvious in observing the food service 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 Safety Inspections

- Every school operating USDA School Child Nutrition Programs must have two food safety inspections during each school year: including food safety inspection and a review of the site's Food Safety Plan. Inspections were on file and posted.
- 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.

Reporting and Recordkeeping

Commendations/Comments/Technical Assistance/Compliance Reminders

- Thank you for completing the required USDA and DPI reports and maintaining the paperwork in an organized manner. Records were on file for at least three years plus the current.

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

Commendations/Comments/Technical Assistance/Compliance Reminders

- Breakfast is promoted on the website, parent/student handbook, district wide and breakfast menus are published weekly in the Newspaper.
- Summer Meals are provided through Whitewater High School. Flyers are sent home in k-5 folders and before school concludes. Flyers, yard signs and door hangers are disbursed. There is a public release as well

- Everything is promoted in both English and Spanish.

Breakfast Promotion

- The breakfast participation in the (insert SFA) 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 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](http://dpi.wi.gov/school-nutrition/school-breakfast-program) guide (<http://dpi.wi.gov/school-nutrition/school-breakfast-program>).
- A [Breakfast in the Classroom Toolkit](https://dpi.wi.gov/school-nutrition/school-breakfast-program/resources) is also available if that option is considered (<https://dpi.wi.gov/school-nutrition/school-breakfast-program/resources>).
- 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>).
- 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) (<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) (<http://dpi.wi.gov/sites/default/files/imce/school-nutrition/pdf/school-breakfast-menus-on-the-web.pdf>)

5. OTHER FEDERAL PROGRAMS REVIEWS

Special Milk Program (SMP)

Commendations/Comments/Technical Assistance/Compliance Reminders

Milk Types for 4K Students

- Only unflavored milk is allowable under the updated CACFP meal pattern, which applies to the 4K students in the Special Milk Program (SMP). Flavored milk may not be served. Children 2-5 years old and not yet in kindergarten should be served unflavored low-fat (1%) or unflavored fat-free (skim) milk. Discontinue serving chocolate milk to the 4K students participating in the SMP. The Smarter Lunchrooms Movement has strategies to [encourage the consumption of unflavored milk](https://www.smarterlunchrooms.org/scorecard-tools/smarter-lunchrooms-strategies#Milk) (<https://www.smarterlunchrooms.org/scorecard-tools/smarter-lunchrooms-strategies#Milk>).

❑ Finding: SFA offered a pricing plan and claimed all students within the pricing category. SFA should have supporting documents from the teachers as to how many total milks were purchased each day by participants. The participating schools sent a monthly total of students who bought a milk. Usage or total daily counts of milk should be used for claiming, rather than monthly total counts.

Corrective Action Required: Please submit one week of documented total daily counts from each of the participating classrooms in the Special Milk Program. Provide a statement on how the SFA will move forward with counting and claiming for SMP.

Dr. Tony Evers, State Superintendent of Wisconsin Department of Public Instruction, shares a vision that every student will graduate prepared for college and career. His goals are for students to have the

knowledge, skills, and habits that will allow them to succeed in life after high school. Access to quality nutrition plays a major role in developing those life-long habits.

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

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



With School Nutrition Programs!