

**WEST VIRGINIA
SECRETARY OF STATE**

KEN HECHLER

ADMINISTRATIVE LAW DIVISION

Form #2

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SEP -5 11 3 52

NOTICE OF A COMMENT PERIOD ON A PROPOSED RULE

AGENCY: West Virginia Board of Education TITLE NUMBER: 126

RULE TYPE: Procedural; CITE AUTHORITY WV Code 18-2-5

AMENDMENT TO AN EXISTING RULE: YES x NO

IF YES, SERIES NUMBER OF RULE BEING AMENDED: 85 (Policy 4320)

TITLE OF RULE BEING AMENDED: Operational Manual of Child Nutrition

IF NO, SERIES NUMBER OF NEW RULE BEING PROPOSED:

TITLE OF RULE BEING PROPOSED:

IN LIEU OF A PUBLIC HEARING, A COMMENT PERIOD HAS BEEN ESTABLISHED DURING WHICH ANY INTERESTED PERSON MAY SEND COMMENTS CONCERNING THESE PROPOSED RULES. THIS COMMENT PERIOD WILL END ON October 10, 1990 AT 9:00 a.m.

ONLY WRITTEN COMMENTS WILL BE ACCEPTED AND ARE TO BE MAILED TO THE FOLLOWING ADDRESS.

Bureau of Finances and Services

Division of Child Nutrition

Room 248, Bldg. #6, Capitol Complex

Charleston

West Virginia 25305

THE ISSUES TO BE HEARD SHALL BE LIMITED TO THIS PROPOSED RULE.

Barbara L. Estep
August 28, 1990

ATTACH A **BRIEF** SUMMARY OF YOUR PROPOSAL

HD NO _____ DRAFT NO _____

SUBJECT Child Nutrition Policy Manual 4320 FUND _____

SOURCE OF REVENUE: GENERAL SPECIAL OTHER (SPECIFY) _____

COST ESTIMATE BASED ON: AN ORIGINAL ESTIMATE BUDGET BILL OTHER (SPECIFY) _____

INCOME ESTIMATE BASED ON: AN ORIGINAL ESTIMATE BUDGET BILL OTHER (SPECIFY) _____

SHOW OVER-ALL EFFECT IN ITEMS 1 AND 2 AND ITEM 3 GIVE EXPLANATION OF BREAKDOWN BY FISCAL YEAR INCLUDING LONG-RANGE EFFECT

EFFECT OF PROPOSAL	ANNUAL		FISCAL YEAR		
	INCREASE	DECREASE	CURRENT	NEXT	THEREAFTER
1. ESTIMATED TOTAL COST	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
PERSONAL SERVICES	\$	\$	\$	\$	\$
CURRENT EXPENSE					
REPAIRS AND ALTERATIONS					
EQUIPMENT					
OTHER					
2. ESTIMATED TOTAL REVENUES	\$	\$	\$	\$	\$

3. EXPLANATION OF ABOVE ESTIMATES (INCLUDING LONG-RANGE EFFECT):

This policy will require no cost to the Department of Education nor to county school systems.

IMPACTS
FISCAL:

STATE STAFF: Harriet Deel
Thomas Sands

DATE August 23, 1990 AGENCY West Virginia Dept. of Education

AUTHORIZED REPRESENTATIVE

[Signature]

EXECUTIVE SUMMARY

POLICIES OF OPERATION MANUAL CHILD NUTRITION PROGRAMS

Series 85, Policy 4320

BACKGROUND

Previously, Policy 4320.85, Policies of Operation Manual, interpreted regulations regarding School Breakfast, School Lunch, Donated Foods, Special Milk and Free/Reduced Price Meal applications. Further it provided policy regarding financial management as set forth in Office of Management and Budget Circular A-102. It also sets forth federal requirements of the Assessment, Improvement, and Monitoring System (AIMS).

PURPOSE

The proposed policy is intended to update policies to reflect changes in United States Department of Agriculture regulations for the various Child Nutrition Programs for the public schools of West Virginia. It operationalizes Federal Code 7 CFR Part 210, 215, 220 and 245 that requires state administering agencies to assist local educational agencies in program management and accountability.

This policy, Series 85, Policy 4320, provides local school districts the required revision needed in order to comply with the AccuClaim accountability regulations and other regulatory changes.

IMPACT

The policy requires no additional financial outlay. Rather, it provides assistance in management practices and federal accountability requirements.

TITLE 126
EMERGENCY PROCEDURAL RULE
WEST VIRGINIA BOARD OF EDUCATION
CHAPTER 18-2
SERIES 85
POLICY 4320

Title: Operational Manual of Child Nutrition

Section 1. General

- 1.1 Scope - This procedural rule establishes operational procedures that enhances child nutrition and provides for an efficient operation of the program. The procedures cover the child nutrition program and the school breakfast and school lunch programs.
- 1.2 Authority and Related Code Citation(s) - WV Code 18-2-5
- 1.3 Filing Date -
- 1.4 Effective Date -
- 1.5 Repeal of Former Rules - None - This is a revision of former rules filed in 1983, revised in 1986.

Section 2. Incorporation by Reference

- 2.1 Copy of rules and regulations are attached. Copies may be obtained in the office of the Secretary of State in the West Virginia Department of Education, Bureau of Finance and Services.
- 2.2 Summary of rules and regulations below:

SUMMARY OF RULES AND REGULATIONS

State Board Policy Number 4320 authorizes the Child Nutrition Program/Policy Operation Manual to comply with the federal requirements and other State Board policies as these related to the overall administration of Child Nutrition Programs. The manual is revised and updated periodically.

The Child Nutrition Program/Policy Operation Manual is distributed to school administrators and other personnel involved with the operations of Child Nutrition Programs. The Manual provides vital technical assistance and guidance and contains all state and federal policy statements and program regulations.

Information in the Child Nutrition Program Policy Manual includes the Department philosophy and goals for nutrition and nutrition education for West Virginia children. In addition, the Manual includes state and federal meal requirements for school breakfast and lunch, special milk regulations and instructions for claiming federal reimbursement for eligible meals and milk. There are instructions for completing required records and reports and for handling government donated foods.

Specifications related to financial management include allowable and non-allowable costs, federal procurement regulations, nonprofit status, federal audit requirements including the Assessment, Improvement and Monitoring System (AIMS).

This Manual also provides school administrators federal guidelines regarding which children are eligible to apply for free or reduced meals and federal requirements for verification of meal applications. Federal guidelines related to civil rights and requirements specific to food service for handicapped children are included, as well as various policies dealing with emergency feeding, competitive food sales, catered meals for senior citizens and parent and student involvement.

Recommendations for personnel training are described and programs available from the Department of Education are outlined.

Policies of Operation Manual
Child Nutrition Programs
Proposed Revisions to Policy 4320

The policy is a guide to school administrators, school food service supervisors and other concerned with the advancement of child nutrition programs in our West Virginia schools. By observing these state and federal policies, schools throughout the state will be better able to:

1. Provide the nutritional services needed by the boys and girls each serve;
2. Upgrade and expand the school food services available;
3. Provide attractive, nutritionally balanced meals to all students; and
4. Help students develop sound food habits.

Title: Policies of Operation Manual
Child Nutrition Programs
(Policy 4320)

Section A Child Nutrition Programs In West Virginia

The Child Care Food Program was recently expanded to include the eligibility of certain adults. The implementation of the provisions of the Older Americans Act (OAA) Amendments of 1987 and the Rural Development Act of 1989 allows for the participation of adult day care centers in the Child Care Food Program.

Section B School Breakfast

This section operationalizes rule changes in meal components and the "offer versus serve" provision in the School Breakfast Program. Additional information has been included addressing sugar content.

Section C School Lunch

There have been updates in the language concerning "offer versus serve" and in Child Nutrition (CN) labels. This section also addresses sugar content, super lunches and second meals.

Section D Donated Foods

Changes in forms have been incorporated in this section.

Section F Free and Reduced Price Meal and Free Milk Policies

Paperwork reduction provisions have been implemented regarding social security numbers of adult family members whose names appear on the application.

Section G Financial Management

Equipment depreciation methods have been revised to reflect current accounting practices. Charge for adult meals is addressed.

Section H Monitoring and Auditing

Minimum standards for school level monitoring required by AccuClaim have been added. Other changes and provisions in Assessment Improvement and Monitoring System (AIMS) have been included.

Section J Food Service Policies

Definitions and language have been updated.

Section M Definitions

Definitions of additional terms have been provided.

Minor editing changes have been made to make the policy more readable.

The Child Care Food Program was recently expanded to include the eligibility of certain adults. The implementation of the provisions of the Older Americans Act (OAA) Amendments of 1987 and the Rural Development Act of 1989 allows for the participation of adult day care centers in the Child and Adult Care Food Program.

In developing plans for the 1980's, the United States Department of Agriculture has identified several priorities: (a) assess, improve and strengthen ~~feed--service--management~~ point of service and accountability systems; (b) operate more efficiently; (c) integrate food service and nutrition education; and (d) involve students, parents, teachers and school administrators; (e) reduce paperwork; (f) increase outreach in the breakfast program; and (g) simplify eligibility documentation. Although adequate facilities, enabling state and federal legislation and a sound financial system all are necessary, the ultimate success and effectiveness of the child nutrition program is dependent upon full support and cooperation at all administrative levels and upon trained personnel.

In May of 1989 the School Breakfast Program was expanded to include the requirement of an additional food item and allowed schools to implement an "offer vs serve" option for breakfast. This change resulted from national evaluations conducted by the Department of Agriculture comparing nutrient content of home and school breakfasts. Based on a review of these evaluations, the home breakfast provided more iron and vitamin A but less milk related nutrients than the School Breakfast Program.

In an effort to increase the nutrient integrity of the School Breakfast Program, an additional meat or bread item was required. This addition would raise the iron content of the school breakfast and also allow for the increased levels of other nutrients occurring in combination with iron.

PHILOSOPHY (West Virginia Department of Education)

The primary responsibility of the food service program is to the child participant and the child's participant's nutritional needs - the child in school (public and private)... the child in institutional surroundings... the child in a special classroom... the child in day care (center and home)... the adult in day care. Each has equally important food needs.

An effective food service makes available to all children participants a nutritionally adequate ~~school--breakfast--and--school~~ lunch noon-day meal as an extension of classroom activity, child development and support services to adults and caregivers. School breakfast and Supplemental nourishment are added as needed for the participants involved. ~~may-be-needed-for-individual-children-~~

All meal service in the school dining area ~~room~~ shall conform to the nutritional standards prescribed and shall be priced and served as a unit. Any other food or beverage ~~sold-on-school-premises~~ served at any time during the school day should provide protein, vitamins and minerals in a satisfactory balance with calories in order to contribute to the nutritional quality of the meals served at school.

Non-nutritious foods - namely, candy, soft drinks, chewing gum and flavored ice bars - shall not be sold during the school day (i.e., that period of time between the scheduled arrival of the first child at school and until the departure of the last curricular bus).

Administrative Requirements, School Food Authority

- consolidating schools' financial reports each month; preparing an annual sponsor's report of accrued income and per meal costs; submitting report to state agency; documenting reported income and expenditures and retaining documentation for three years plus current operating year;
- annually reviewing operating balances at the school level; annually reconciling reimbursement payments to direct costs incurred at the school or sponsor level; assigning and adjusting school reimbursement rates (in relation to allowable per meal costs);
- developing, implementing and maintaining an inventory control system for food service equipment (retention for 12 years);
- establishing and implementing purchasing procedures in compliance with state and federal regulations; and
- developing and implementing a viable financial management system and an automated data processing plan which meets state and federal requirements;—
- review edit checks monthly and document reasons for unusually high percentage of participation; and
- obtain attendance factor monthly for each school.

3. Monitoring And Evaluation

- maintaining a regular schedule of on-site visits to participating schools; monitoring of all food service sites prior to February 1 of each school year and scheduling follow-up visits to schools to ensure program compliance; accompanying state and/or federal representatives on local school visits; and
- continuously evaluating the effectiveness of the child nutrition program in reaching its goal to serve all children.

4. Training And Technical Assistance

- reviewing and approving building and renovation lay-outs, plans and purchasing contracts; reviewing and approving major food service equipment purchases;
- planning and/or approving school food service menus prior to time of service; developing and implementing local policies concerning the serving of nutritious foods at schools;
- complying with state and local standards concerning sales of foods and beverages during the school day;
- providing technical assistance to school food service personnel, school administrators and clerical personnel;
- developing and implementing an on-going training program for food service personnel, school clerical personnel and school administrators;
- providing resource person(s) for school administrators, teachers, professional groups and allied agencies;
- assisting teachers and school administrators in developing an on-going nutrition education program;
- developing and/or disseminating training aids, instructional materials, handbooks, manuals and other program aids; and
- initiating an on-going, relevant professional growth program for food service supervisory personnel.

BACKGROUND

School breakfasts provide a good start toward meeting a student's daily nutritional needs of food energy, protein, vitamins and minerals.

The value of this program is that it provides a breakfast to students who do not eat breakfast at home. A student who has eaten breakfast is more alert and less fatigued, and is thought to have a better chance of doing well in school. Many educators feel there are fewer discipline problems among some students who start the day with a good breakfast.

The school breakfast is a meal which meets the federal and state nutritional requirements and is served to students at or near the beginning of the school day. Schools may serve breakfast for an extended period of time or at different times during the morning hours. In secondary schools with continuous or multi-session service the serving/eating time can be reduced by serving prepackaged or portioned menu items.

In an effort to improve the nutritional quality of the school breakfast, Congress directed the United States Department of Agriculture to revise the nutritional requirements and extend the "offer versus serve" option to school breakfasts (P.L. 99-591). To facilitate the improvement, the ~~law-also~~ P.L. 100-435 mandated an additional three cents for each breakfast served under the program beginning July, 1989.

An amendment to the Code of West Virginia, effective July 10, 1981, requires each county board of education to establish and operate school breakfast programs in accordance with WVDE standards:

Article 18-5-37

"Beginning the school year of 1981-82 and continuing there-after, each county board of education shall establish and operate a school breakfast program under which a nutritious breakfast shall be made available to all pupils enrolled in the schools of the county in accord with standards of the state department of education."

**SCHOOL BREAKFAST PROGRAM
MEAL REQUIREMENTS AND RECOMMENDATIONS**

The USDA Breakfast requirements are designed to provide a simple framework for planning nutritious breakfasts. They also provide for menu flexibility that can include student preferences or special food needs at the local level.

FOOD COMPONENTS/ITEMS	AGES 1 AND 2	AGES 3, 4, & 5	GRADES K-12
MILK (Fluid)			
(As a beverage, on cereal, or both)	1/2 cup	3/4 cup	1/2 pint
JUICE/FRUIT/VEGETABLE*			
Fruit and/or vegetable: or Full-Strength: Fruit Juice or Vegetable Juice	1/4 cup	1/2 cup	1/2 cup
Select <u>one</u> serving from each of the following components/items or <u>two</u> servings from one component/item			
BREAD/BREAD ALTERNATES**			
One of the following or an equivalent combination:			
■ Bread (whole-grain or enriched)	1/2 slice	1/2 slice	1 slice
■ Biscuit, roll, muffin or equal serving of cornbread, etc. (whole-grain or enriched meal or flour)	1/2 serving	1/2 serving	1 serving
■ Cereal (whole-grain or enriched or fortified)	1/4 cup or 1/3 ounce	1/3 cup or 1/2 ounce	3/4 cup or 1 ounce
MEAT/MEAT ALTERNATES			
One of the following or an equivalent combination:			
■ Lean meat, poultry, or fish	1/2 ounce	1/2 ounce	1 ounce
■ Cheese	1/2 ounce	1/2 ounce	1 ounce
■ Large Egg	1/2	1/2	1/2
■ Peanut Butter or other nut or seed butters	1 Tbsp	1 Tbsp	2 Tbsp
■ Cooked dry beans and peas	2 Tbsp	2 Tbsp	4 Tbsp
■ Nuts and/or Seeds (as listed in program guidance)***	1/2 ounce	1/2 ounce	1 ounce

* Recommended daily: A citrus juice or fruit or a fruit or vegetable that is a good source of vitamin C (See Menu Planning Guide for School Food Service, PA-1260).

** For serving sizes of bread alternates, see Food Buying Guide for Child Nutrition Programs, PA-1331 (1984).

***No more than one ounce of nuts and/or seeds may be served in any one meal.

Schools are encouraged to offer larger portions of food items to meet the needs of older students.

SUGAR CONTENT OF BREAKFAST ITEMS

All such menu items shall contain less than 40 percent sugar (in crystalline form or in solution as syrup, both monosaccharides and disaccharides) and/or other sweetening agents. The following foods are not recommended since they may contain a high percentage of sugar: frosted or filled doughnuts, iced pastries and sweet rolls, frosted toaster products and most presweetened cereals. Schools are encouraged to prepare appropriate school-baked items.

It is the responsibility of the SFA or school to obtain sugar content statements which indicate percentage of total sweetening agents in questionable food and beverage items.

OFFER VS SERVE

BREAKFAST

Beginning July 1, 1989, the "offer versus serve" provision is extended to the school breakfast program. The provision was included to help reduce plate waste-in-the-breakfast-program.

The "offer versus serve" provision is a program regulation which requires four food components to be offered (made available) for breakfast but allows students to choose (or be served) only three of the required food components.

The school breakfast must contain, at a minimum, four food items. The required food items are listed below.

1. A serving of fluid milk
and
2. A serving of fruit or vegetable, or full-strength fruit or vegetable juice
and
- 3-4. Two servings of bread/bread alternate
or
- 3-4. Two servings of meat/meat alternate
or
- 3-4. One serving of bread/bread alternate and one serving of meat/meat alternate

The third and fourth food components may be met by offering two servings of bread or two servings of meat or one of each. The amounts of the four food components served must be consistent with the minimum quantities specified in the Chart, School Breakfast Meal Pattern, on Page B - 2.

In a school authorized by the SFA to carry out "offer versus serve", students are allowed to refuse one food item (from any component that the student does not intend to consume.) The student must take three food items and one of them must be milk or vegetable/fruit/juice. A student's decision to decline a food item shall not affect the charge for breakfast.

The school food authority has the option of implementing offer vs serve for breakfast, either school by school basis or for the entire county.

In schools not implementing offer versus serve, a student must take full portions of all four food items offered for breakfast.

A LA CARTE

To encourage students to develop good food habits and to provide for the nutritional needs of all students in attendance, sales of certain specific items of food may be made in the dining area at the same time as the breakfast service. With the approval of the SFA, schools are authorized to sell, as separately priced menu items, the specific food and beverage items listed below:

- full strength (100%) fruit or vegetable juice;
- fresh fruit, such as apples or bananas;
- milk;
- bread items prepared from whole-grain or enriched flour, including toast, biscuits, muffins, English muffins, quick breads, bagels, rolls, or whole-grain enriched or fortified cereal; and/or
- meat/meat alternates such as lean meat, poultry, fish, cheese, egg, peanut butter or other nut or seed butters, cooked dry beans or peas nuts.*

*No more than one ounce of nuts and/or seeds may be served in any one meal.

The funds received from the sale of all a la carte breakfast foods and beverages shall accrue to the school's child nutrition account.

and-- be-- recorded-- as-- non-reimbursable-- lunches.---In--order-- to determine-- the-- number-- of-- non-reimbursable-- lunches,---total--all--money received-- from-- the-- sale-- of-- a-- la-- carte-- breakfast-- items-- and-- then divide-- by-- the-- student-- lunch-- price,---Record-- these-- meals-- in-- column 11-- on-- Form-- WVDE-43-10-30S--(G---30-1)~

DIETARY EXCEPTIONS

Regulations require substitutions in the food components of the basic meal requirements if individual students are unable to consume the required food because of medical or other special dietary needs. An example would be a nutritious substitute for milk in the case of a student with lactose intolerance. Such an exception must be supported by a statement from a recognized medical authority and must include recommended nutritious substitute foods. The statement must be maintained on file in the school and available for audit.

Regulations allow for certain other variations in the food components of the basic meal requirements on an experimental or continuing basis in schools where there is specific evidence that such variations are nutritionally sound and are necessary to meet ethnic, religious, economic or physical needs. However, these exceptions must be granted by the FNS Food and Nutrition Service, USDA, Washington, D.C.

Any deviation from the required meal pattern other than those described above must be approved in writing by the WVDE or WVDE Coordinator.

MEAL REQUIREMENTS AND RECOMMENDATIONS

The USDA lunch requirements are designed to provide a simple and easy-to-follow framework for planning nutritious and well-balanced lunches. They provide for broad food choices that can include local food preferences and cultural, ethnic and religious food practices.

The USDA meal requirements are specified according to kinds and amounts of food for each of the four food components. However, a minimum of five food items must be served, as shown below:

Components:	Food Items:
1. Meat/Meat Alternate	1. Meat/Meat Alternate
2. Vegetable/Fruit	2. Vegetable/Fruit
3. Bread/Bread Alternate	3. Vegetable/Fruit
4. Milk	4. Bread/Bread Alternate
	5. Milk

Other foods may be added as needed to complete the lunch and will provide additional food energy (calories) and other nutrients. These foods are served in addition to foods which meet the component requirements of a reimbursable lunch. They do not contribute to the USDA meal pattern requirements.

"Such menu items shall contain less than 40 percent sugar (in crystalline form or in solution as syrup, both monosaccharides and disaccharides) and/or other sweetening agents. (Page J - 13-14.)"

Schools are encouraged to serve school-baked items from recipes using limited amounts of sugar. It is the responsibility of theSFA or school to obtain sugar content statements which indicate percentage of total sweetening agents in questionable food and beverage items."

PRODUCT ANALYSIS SHEETS AND CN LABELS

When commercially prepared food items, especially breaded, frozen, protein items, are purchased for use in the school lunch program, a product analysis sheet or CN label must be on file in the school kitchen. For example, in the case of pizza, the product analysis sheet should specify the exact amount of meat and cheese per portion. A CN label, on commercially prepared individual portions, clearly identifies the contribution of a product toward the meal pattern requirement. [C - 30.1] If this information is not available, the prepared item may not be counted to meet the component requirements since the item's contribution to the meal pattern is unknown.

A CN label will always contain the following:

- The CN logo which is a distinct border.
- The meal pattern contribution statement.
- A 6 digit product identification number.
- USDA/FNS authorization.
- The month and year of approval.

SAMPLE LABEL STATEMENT

-----CN-----		
CN	This 5.00 oz. -- Pizza with Ground Beef and Vegetable Protein Product provides 2.00 oz. equivalent meat/meat alternate, 1/2 cup serving of vegetable, and 1 1/2 servings of bread alternate for the Child Nutrition Meal Pattern Requirement (Use of this logo and statement authorized by the Food and Nutrition Service, USDA 05-84.)	CN
-----CN-----		

OFFER VERSUS SERVE

The offer versus serve provision is the regulation that allows senior high school students, and, when approved by the local SFA, students in any other grade, to choose fewer than all of the food items within the lunch pattern. The regulation requires that students be offered all five food items of the lunch. Students must choose at least three (or four) of these items for their lunch to be reimbursable. Declining one or two items does not relieve non-needy students from paying the full price for the school lunch, or further reduce the charge paid by students determined eligible for reduced-price lunches.

"Offer vs serve" is a serving method designed to reduce food waste and food costs in the National School Lunch Program without jeopardizing the nutritional integrity of the lunches served. It allows senior high school students and, when approved by the local SFA, students in other grades to decline food they do not intend to eat. To be considered a reimbursable lunch under the "offer vs serve" provision, the lunch selected must contain at least three of the five required food items specified in the quantity requirements.

Senior high schools are required to implement the offer versus serve provision for their students. Senior high school students are students (1) of a high school grade level as determined by state and local educational agencies and (2) enrolled in a senior high school which is recognized as a part of the education system within a state.

Senior high school students must choose at least three full portions of the five food items offered for their lunches to be reimbursable. When a student has declined a full portion of an item, a smaller portion may be offered of the item. The offering of smaller portions is not mandatory and is a local decision.

The implementation of the offer versus serve provision in junior high, middle and/or elementary schools is left to the discretion of local SFAs. In schools not implementing offer vs serve a student must take the entire five food items lunch in the full portion offered.

SFAs deciding to implement offer versus serve in these schools must also decide to what extent it will be implemented. SFAs must determine whether students may decline one or two food items, as in senior high schools, or only one item. SFAs must also decide whether smaller portions will be offered when a student has declined a full portion of an item.

A LA CARTE

A la carte meal service for students and/or adults at lunch is not permitted. Each meal must be priced and served as a unit. With this WVDE regulation, individual food items such as extra sandwiches, breads or any other menu items may not be priced and sold separately.

- Super Lunches can be sold at an increased charge. Super lunches include larger portions and/or extra food items. Students may purchase these meals.

- Second meals must be counted as non-reimbursable meals.

PRODUCTION RECORDS

Production records for lunch are required in every child nutrition program in West Virginia. Booklets containing these ~~record~~ production sheets as well as salad bar production sheets ~~{6---30+2}~~ will be furnished by the WVDE. ~~and---~~ After completion, will be should be kept on file in the school's child nutrition department for three years.

A production record documents the menu and the quantities of foods served. Therefore, it is an excellent management tool. Basic information for a production record should contain:

- menu (recipe number if one is used, brand name of prepared entree);
- serving size planned;
- quantity/number of food/food items prepared;
- number and size container (#10 can, pounds, count, etc.);
- quantity of food left over;
- disposal of leftovers;
- number students not yet served when food supply ran out;
- offer vs serve;
- date and day of the week;
- number of meals served by category (children and adults);
- milk served with meals; and
- name of person completing report.

When production records are used to full advantage in child nutrition programs, production costs and food waste are kept to a minimum. Advantages of production records in specific school programs are:

- in single choice situations, production records help forecast the amount of food to prepare;
- when choices of menus or menu items are offered, production records help forecast the number of servings to prepare for each menu item thus reducing the possibility of running out of a choice before all students are served; and
- in situations where offer versus serve is used, production records ensure that enough food is prepared to offer the menu items throughout the serving period and to avoid over-production, which increases cost; and
- salad bar production sheets are useful when a large variety of vegetables are being prepared daily.

APPROVING APPLICATIONS FOR HOUSEHOLDS ELIGIBLE FOR
AFDC-FS-BENEFITS
AID TO FAMILIES WITH DEPENDENT CHILDREN (AFDC)
FOOD STAMP (FS) BENEFITS

Applications returned for review and approval which have AFDC or FS numbers [F - 30.6] must include the following information:

- student's name;
- AFDC or FS number; and
- parent signature

APPROVING APPLICATIONS FOR HOUSEHOLDS NOT ELIGIBLE FOR
AFDC/FS BENEFITS

Applications returned for review which do not have AFDC or FS numbers must include the following information:

- student's name;
- list of household members;
- social security numbers-- of-- all-- adults-- (21-- or-- older) living-- in-- the-- household-- or-- an-- indication-- that-- there-- is none of one adult 21 or older either the head of the household/primary wage earner or the adult signing the application;
- total household income; and
- parent or guardian's signature

All approved applications must show:

- eligibility category (free or reduced price);
- reviewing official's signature; and
- date of approval or denial.

Applications must be filed by category with corresponding master list.

INCOME

Income to be reported on the household's free and reduced price meal application form is a gross figure and generally is considered to be any monies received on a recurring basis. Specifically, gross income means money earned before deductions for income taxes, employee's social security taxes, insurance premiums, charitable contributions, bonds and the like. Income includes the following:

- payments of money for services, including wages, salary, commission or fees;
- social security;
- dividends or interest on savings or bonds;
- income from estates or trusts;
- supplemental security income;
- public assistance or welfare payments;
- unemployment compensations;
- government civilian employee or military retirement or pensions;
- veterans' payments;
- private pensions or annuities;
- alimony or child support payments;
- regular contributions from persons not living in the household;
- net income for self-employed farmers and business-persons, rental income and royalties; and
- other cash income.

Other cash income would include cash amounts received or withdrawn from investments, trust accounts and other resources, which would be available to pay the price of a child's meal.

Certain items of income are not to be reported on the application. Such income includes the following:

- food stamps;
- benefits received under the National School Lunch and Child Nutrition Acts;
- monies received by volunteers for services performed under such programs authorized by the Domestic Volunteer Services Act of 1973, as amended;
- military base housing or other subsidized housing, medical and dental services;
- student financial (cash) assistance, such as grants and scholarships;
- loans; and
- student earnings such as paper routes or babysitting.

If the family is unemployed a figure must be given even if this figure is zero (0). The word "none" is not accepted by USDA.

When there is a temporary reduction of income, eligibility should be determined on the present rate of income rather than on regular annual income. The approving official should issue temporary approval of the application. The temporary approval should cover no more than three pay periods after income has been restored.

REVIEWING OFFICIAL'S RESPONSIBILITIES

The reviewing official is responsible for ensuring that applications have been classified correctly by category of eligibility. If the reviewing official is authorized by the SFA to delegate the responsibility for reviewing applications, then the person so designated shall be informed about program requirements and policy. ~~The designated person must have the written authority to make such determinations and to sign for the reviewing official.~~ Since the SFA official who signed the policy statement agreement with the State agency ultimately is responsible for the integrity of the approval process, the principal's signature stamp may be used. A suggested alternative would be to place a statement in the school's files as to the name and/or title of the designee, who would then be permitted to sign the applications without having to use the principal's signature stamp.

The reviewing official may request verification of information submitted on any application under the following circumstances:

- a written, signed complaint;
- illegible, incomplete or questionable information on the application; and/or
- the USDA required verification sampling.

Indication of approval or denial shall be sent to parents or guardians within ten working days after receipt of the completed application.

Reviewing officials cannot sign the parent's/guardian's name to an application completed by the parents or guardians but must return the application for the proper signature.

A fair hearing procedure shall be established for parent's appeals concerning eligibility determination and for school official's challenges. During an appeal or hearing, the student shall continue to receive free or reduced price meals. Standard hearing procedures are outlined in the Policy Statement [A - 30.2].

Other questions pertaining to free/reduced price meal policies are answered in the (Eligibility Guidance for School Meal Programs [F - 30.5].)

REIMBURSEMENT PROCEDURE AND POLICY

Each SFA prepares a Monthly Claim for Reimbursement, Form WVDE 43-10-30 [G - 30.5] from the data submitted by each participating school under its jurisdiction. Form WVDE 43-10-30 is submitted to the WVDE or before the tenth day of the succeeding month to claim reimbursement for eligible meals and/or milk. Payment of the claim for reimbursement is made to the SFA which will forward the appropriate amounts to the individual schools.

The WVDE shall make reimbursement payments to SFAs and/or schools only in connection with meals meeting the requirements of a reimbursable breakfast or lunch. Second meals and/or second helpings served to students are not eligible for reimbursement. In no case shall reimbursement be claimed for meals and/or milk served to adults.

Average and/or maximum reimbursement rates [G - 30.6] are determined by the USDA for programs operating under the National School Nutrition Act. Since these rates are subject to change, only the current rates are included and will need to be updated periodically. SFAs which served 60 percent more free or reduced price meals during the second preceding year are entitled to a higher rate of reimbursement. ~~These SFAs are named on the back of the page listing the current reimbursement rates [G - 30.6a].~~

In all cases, the total reimbursement paid to an SFA and/or school shall not exceed the actual allowable costs of preparing and serving the meals for which the reimbursement is claimed.

Since September, 1985, WVDE has established the 15th of each month as the "cut-off" date for monthly claims payment. Payment of county claims received after the cut-off date will not be paid until the following month. Federal regulations require all county claims for reimbursement to be submitted to WVDE no later than 60 days after the end of the month. Claims received after the 60 day cut-off cannot be paid unless authorized by the United States Department of Agriculture.

Reimbursement rates to schools within a county may be varied so long as these do not exceed the maximum rate on the list of reimbursement rates [G - 30.6]. The SFA will receive only the standard reimbursement rate per meal served. If reimbursement rates paid one (or more) school(s) are higher than standard, it will be necessary to lower the rates paid to another school or schools in order to allocate only the total amount of reimbursement received. Such schools receiving higher than standard reimbursement rates must be able to document costs for preparing and serving meals to justify the higher reimbursement.

ACCURATE (ACCOUNTABLE) RECORDS: PARTICIPATION

Since participation data is the basis for reimbursement claims, it is imperative that the Daily Record of Program Operations [G - 30.1] reflects complete and accurate information. The system used to obtain participation data (including all types of computer systems) must guarantee an accurate daily count concerning the following:

- actual number of meals served daily by category, regardless of when payment was made;
- all meals served to all adults (program and nonprogram);
- all meals served as "second meals" and/or other non-reimbursable meal service;
- a la carte breakfast sales; and
- sale of extra milk; and
- catered meals.

ALLOWABLE COSTS: FOOD

All foods purchased with school child nutrition program funds shall be supported by itemized invoices which list as a minimum:

- specific food items;
- amount purchased;
- cost per unit; and
- total cost; and
- purchase date.

All invoices must be signed by the person who receives the food.

A cash register tape without a separate itemized listing of all required information is not acceptable and items purchased will not be considered allowable expenses.

Allowable food costs shall not include the value of USDA foods or the value of missing inventory items (including stolen food).

When food and non-food items are listed on the same itemized invoice, the costs shall be separated and reported in the appropriate categories on Form WVDE 43-10-31 (Monthly Financial Report) [G - 30.3].

The SFA shall ensure that the cost of food claimed for meal reimbursement includes only the cost of food used in child nutrition programs.

Coffee may be purchased with program funds to be served with adult meals. Coffee served other than with adult meals is not an allowable child nutrition program expense.

ALLOWABLE COSTS: NON-EXPENDABLE EQUIPMENT

Non-expendable equipment includes all food service equipment with a useful life of more than one year and with an acquisition cost of \$500 or more per unit.

Depreciation is the expense associated with physical deterioration of equipment and consequent loss of value. Depreciation may be claimed as a direct cost for reimbursement purposes. All depreciation claimed as child nutrition program costs for federal reimbursement must be documented by the SFA. See G - 20 for instructions on depreciation.

ALLOWABLE COSTS: INDIRECT

In addition to direct costs of operating child nutrition programs, indirect costs are incurred. Indirect costs are those which contribute to the cost of producing a meal but are not readily identifiable to the child nutrition account, such as custodial services. USDA policy allows these to be claimed by the SFA for reimbursement purposes. The allowable indirect costs of an SFA shall be determined through the use of an indirect cost rate applied to all expenditures except food, on an annual basis.

Financial data to obtain the indirect cost rate is submitted to the WVDE Bureau of Finance and Administration by the SFA. The responsibility for the development and assignment of indirect cost rates for public schools is shared by the USDA and the WVDE.

PRICING OF ADULT MEALS

Meals served to teachers, administrators, custodians and other adults, such as school patrons, elderly volunteers and Foster Grandparents Program participants, must be priced so that the adult payments in combination with income from other sources (such as state or local fringe benefits or payroll funds, or funding from voluntary agencies) are sufficient to cover the meal costs. ~~The charge to adults should be determined by the SFA and shall be at least the price charged to secondary students paying full price, plus the current reimbursement rate for a paying student's lunch, plus the value of donated foods for a student lunch.~~ The charge for adult meals is determined by the county board of education and approved by the Department of Education in the Agreement between SFA and State Agency. It is recommended that the charge(s) be established at or near the county per meal costs. Adult meals are not reimbursable nor counted in the commodity allocation entitlement.

Meals served to adults who are directly involved in the operation and administration of child nutrition programs may, at the discretion of the SFA, be furnished at no charge. As such, their cost may be fully attributed to the nonprofit child nutrition program operation and supported by revenues to the child nutrition program. These meals should be shown as program adult meals. [Column 6 or 12 on form 43-10-30S] School employees who supervise during the lunch or breakfast periods, sell tickets or perform other duties directly related to the food program should do so on a contract basis as described in State Code 18a-4-14 and 18a-4-16.

Meals served to adults not directly involved in the child nutrition program such as administrators, teachers, aides, student teachers and other persons working or visiting in the school may not be served free of charge unless the cost of the meal is covered from another source. These meals should be reported as non-program adult meals.

Student teachers and other persons working in the schools who are not enrolled in the educational program of the SFA are not eligible for free or reduced price meals. They must pay the same price as adults unless the cost is paid by another agency.

INVENTORY RECORDS

The physical or perpetual inventory is necessary to document food and supply costs as required on the Monthly Financial Report, Form WVDE 43-10-31 [G - 30.3]. USDA donated food items must be inventoried separately. (See the Donated Foods section). These inventories shall be maintained by a responsible person and copies shall be kept on file at the school for one year following the date on which they are prepared. The "cost of food used" as claimed for USDA reimbursement shall not include the value of USDA donated foods or missing inventory items, including stolen or spoiled food. A suggested perpetual inventory form is shown [G - 30.9].

A child nutrition program inventory of large equipment shall be maintained by a responsible person for each participating school. USDA regulations require a reconciliation of equipment on hand at the end of each school year. All food service equipment which has fully depreciated (~~12--years--old--or--more~~) must be removed from active inventory. Any new or transferred equipment (\$500 or more per unit) acquired during the year shall be routinely entered in the inventory on a predetermined date, no later than August 31. Any funds received from the USDA FSEA account toward the purchase of a specific item of equipment shall be subtracted from the item's reported purchase and installation price. Suggested inventory and depreciation forms are shown [G - 30.10, G - 30.11, G - 30.12].

EQUIPMENT DEPRECIATION

Each school must maintain a complete equipment inventory file which lists all non-expendable equipment [G - 30.11]. The inventory will include:

- an assigned inventory number for each piece of equipment;
- all equipment on hand for program use which has been purchased ~~within the last 11 years~~ with an acquisition cost of \$500 or more per single unit;
- serial numbers where applicable;
- the month and year of installation;
- the month and year of initial depreciation;
- the acquisition cost;
- the amount of FSEA funds, if any, received for equipment items on the inventory;
- the adjusted cost to the child nutrition program (acquisition cost less FSEA funds received); and
- life termination date.

The method described is straight line depreciation in which non-expendable equipment is fully depreciated upon completion -- if its useful life is 12 years. Once an inventory file has been established, the total value of equipment will be changed annually only when a new piece of equipment is added, traded, scraped or ~~when an item has reached the 12-year limit~~ fully depreciated.

MONITORING

By law, state and local education agencies are responsible for the administration and supervision of child nutrition programs funded under the National School Lunch Act and the Child Nutrition Act. Field personnel of the child nutrition staff of the WVDE monitor and supervise local operations, provide technical assistance and assist with the inservice training of food service personnel.

Coordinators are responsible for monitoring programs in public schools in the 55 counties. The monitoring duties of these representatives are performed through on-site visits to review food program operations and by reviewing reimbursement claims and reports.

Two types of reviews are conducted by field personnel:

1. The Management Evaluation [H - 30.1]
2. The On-Site Visit [H - 30.2]

~~Adequate school monitoring activities should be carried out by county personnel to ensure efficient local food service operations. Schools should be visited during meal service and a written report made and kept on file. All areas of the feed program should be reviewed. Coordinators from WVDE will ask to see evidence of monitoring during visits to the county office. For a sample monitoring form see [H - 30.7].~~

Accu-claim regulations (7 CFR Part 210) require the School Food Authority/Sponsor to monitor program accountability. The review process must be completed by February 1, of each year and the monitoring must be maintained at the School Food Authority/Sponsor office for review by state and/or federal personnel. When the review discloses any problem requiring a corrective action plan, a follow-up on-site review must be conducted within 45 days of the initial review to determine that the problem has been resolved. A sample monitoring form, containing the required minimum review area is needed [H - 30.6].

**ASSESSMENT PROCEDURE
MEAL COMPONENTS AND QUANTITIES**

During Management Evaluation's the WVE coordinator will determine if the meal served on the day of the review contains the components and quantities to meet meal pattern requirements. If the components and/or quantities are inadequate to meet USDA requirements, assessment will be made for all reimbursement for that day's meal. If the school has a choice of menus and only one menu is inadequate in components and/or quantities, then only the section 4 (total meals) reimbursement can be assessed, since it is impossible to determine how many free and reduced price meal students chose that menu.

When reviewing for AIMS or ~~West-Virginia-Standards-of-Educational Excellence~~ Management Evaluations menus for the previous two week period will be reviewed using the production records. Meals determined to contain insufficient components in required portion size shall be found out of compliance.

AUDITING

The Office of Management and Budget (OMB) Circular A-128 establishes uniform audit requirements for state and local governments, or their subdivisions, that receive Federal financial assistance. The Circular requires recipients and subrecipients of Federal financial assistance to arrange for independent audits of financial operations, including compliance with certain provisions of Federal laws and regulations, and to assure that single audits are made in accordance with Circular A-128.

The audit of all fiscal accounts will be conducted by auditors from the WV State Tax Commission. In order to meet the program audit requirements as set forth in the USDA Audit Guide for school programs, the WV State Tax Commission Office will, upon the completion of the audit of the fiscal accounts, appoint a private auditor or certified public accountant to conduct a program audit for the child nutrition program funds. Each SFA will be charged by the private auditing firm for the child nutrition program portion of the audit. The SFA will be charged a per diem fee and expenses by the WV State Tax Commission for the commission's fiscal portion of the audit.

The findings or recommendations concerning the child nutrition program audits must be reviewed immediately by the WVDE. Notice of audit findings and recommendations shall be forwarded to the SFA within ten days. WVDE shall work toward resolution of the findings within 90 days.

Child Nutrition Program Audit Requirements

<u>Sponsor Type</u>	<u>Annual Amount of Total Federal Funding</u>	<u>NSLP, SBP, SFSP, SMP, GGFP</u>
Governmental-OMB A-128 (Includes Public Schools)	Under \$25,000	None
	\$25,000 - \$100,000	Organization-wide or Program Annually
	Over \$100,000	Organization-wide Annually
Non-Governmental-OMB A-110	Under \$25,000	None*
	Over \$25,000	Organization-wide Biennially

~~*Under Section 226.8(a) of the Child Care Food Program regulations, Title XX and Title XIX proprietary (for-profit) instructions not subject to organization wide audits shall be audited by the State agency at least biennially.~~

MEAL SERVICE FOR ADULTS

Adults shall be served the same menu served to students in portions not to exceed that of secondary students. No special foods shall be prepared for adults. Sale of a la carte items to adults is not permitted, except those items available for students for breakfast a la cart sales. Adult meals are not reimbursable.

Meals served to adults who are directly involved in the operation and administration of child nutrition programs may, at the discretion of the SFA, be furnished at no charge. These meals should be shown as program adult meals (Column 6 or 12 on form 43-10-30s). School employees who supervise during the lunch or breakfast periods, sell tickets or perform other duties directly related to the food program should do so on a contract basis as described in State Code 18a-4-14 and 18a-4-16.

Meals served to adults not directly involved in the child nutrition program such as administrators, teachers, aides, student teachers and other persons working or visiting in the school may not be served free of charge unless the cost of the meal is covered from another source. This meal should be reported as non-program adult meals (Column 5 or 11 on form 43-10-30s).

MEAL SERVICE FOR THE HANDICAPPED CHILDREN

Meals must be provided for the handicapped children at no additional charge or free or reduced to those with approved free and/or reduced price applications on file. Special equipment for preparation and utensils for eating are allowable costs.

Schools shall require parents/guardians of handicapped children to provide medical certification from a medical doctor that (1) verifies special meals are needed because of their handicap and (2) prescribes the alternate foods and forms of foods needed to meet the child's special dietary needs.

Food service personnel may obtain assistance in planning appropriate foods.

SAFETY AND SANITATION

To avoid health and safety hazards, only authorized school food service personnel shall be allowed in the food preparation and serving areas. Use of tobacco shall not be permitted in the school food preparation and service areas.

It is recommended that food service personnel wear clean uniforms. Approved hair restraints are required.

Students working in the food service area must wear hair restraints and a smock or full apron. These garments shall be stored in the food service area and shall be laundered as needed.

To ensure that foods are served at proper temperatures, plates or trays should be filled only as the students pass through the line. In schools, family style is not permitted for students and/or adults.

Extreme care should be taken during preparation and serving of food to avoid contamination or spread of communicable diseases. The ~~removal of food from student's trays for the consumption of another person should be discouraged.~~

SALE OF NUTRITIOUS FOODS

When schools sell nutritious food items during the school day, West Virginia Board of Education regulations specify that no food other than the school lunch, breakfast and milk shall be sold or served in the lunchroom during the meal period.

Milk may be sold to a student at any time during the meal period. Proceeds from milk sold in the lunchroom at the time of meal service must be deposited to the child nutrition account.

SALE OF NON-NUTRITIOUS FOODS

The West Virginia Board of Education has adopted a resolution which prohibits the sale of candy, soft drinks, chewing gum and flavored ice bars in all public schools, including vocational schools, during the school day. The school day is defined as the ~~period~~ time between the ~~scheduled~~ arrival of the first child at school and ~~until the departure--of--the--last--curricular--bus~~ end of the last scheduled instructional period.

According to the state board regulation, any food product commonly referred to as "candy" may not be sold in the schools during the school day. All foods and beverages sold during the school day must meet the WVDE's guidelines. Items of questionable nutritional content, or confections which are commonly called "candy" may be sold only if certification is on file at the school, based upon laboratory analysis of the specific item, that the food or beverage does not fall under the WVDE's definition of candy, soft drinks, chewing gum or flavored ice bar. Refer to guidelines for product selection.

~~This~~ The state board regulation must not be confused with a more recent one passed by the USDA. ~~since---~~ The guidelines adopted by the WVDE are more restrictive and supercede those of USDA. Schools shall be guided by definitions contained herein rather than information furnished by salesmen.

Foods served at school parties or sold at school bake sales should contain no more than 40 percent sugar and/or other sweetening agents.

SECTION M

DEFINITIONS

ACT - Means the National School Lunch Act, as amended.

ADA - Average Daily Attendance.

ADC - Aid to Dependent Children.

ADULT - staff members and employees of a school or child care institution including all faculty, supervisory, past secondary students, student teachers and other personnel.

ADULT BREAKFAST - a breakfast which is sold to an adult for the full price as established by the state and local board of education.

ADULT LUNCH - a lunch which is sold to an adult for the full price as established by the state and local board of education.

AFDC - Aid to Families with Dependent Children.

AFDC ASSISTANCE UNIT - Any individual or group of individuals which is currently certified to receive assistance under the Aid to Families with Dependent Children Program in a State where the standard of eligibility for AFDC benefits does not exceed the income eligibility guidelines for free meal or milk benefits.

AIMS - (ASSESSMENT, IMPROVEMENT, MONITORING SYSTEM) - a federal monitoring system which is implemented in cooperation with the State Agency to assist in identifying operational and management problems and to take corrective action when needed.

APPEAL - the right of appeal by a parent or guardian, child or school or county employee to the state superintendent for an impartial decision.

ASFSA - (AMERICAN SCHOOL FOOD SERVICE ASSOCIATION) - a non-profit, professional organization dedicated to the health and well being of the nation's children. Membership is open to persons engaged in non-profit school food service or related activities in public and private schools, colleges and universities.

ASSESSMENT PROCEDURE - procedure whereby money is reclaimed from a school when a finding is made by the WVDE or USDA.

BOX OR BAG LUNCH - a meal, usually served cold, which meets federal requirements for the school lunch. Each item is individually wrapped or packaged in a moisture-proof container. The disposable eating utensils, napkins, and straws are generally wrapped as a unit and included in the package.

BREAKFAST - a meal meeting the requirements set forth in federal and state regulations and served to a child at or near the beginning of the school day. Schools may serve breakfast for an extended period of time or at different times during the morning hours.

CATEGORICAL ELIGIBILITY - A child for whom food stamps/AFDC is received is automatically eligible for free meals when the household provides a current food stamp or AFDC case number on the application. If application is made for another child in the household who does not come under the AFDC grant or who is not a member of the food stamp household, eligibility for the non-categorically eligible child MUST be determined on a household size/income basis. Household size would include both the AFDC/food stamp members and the non-AFDC/food stamp members.

CERTIFICATION - the process by which recognition is granted an individual who has met and continues to meet certain specific standards established by the ASFSA.

CHILD - a person under 21 chronological years of age enrolled in schools, or a student of high school grade or under. West Virginia state law extends this age to 23 for programs for exceptional children.

CN - Child Nutrition

CN LABEL - A voluntary Federal labeling program which states the products' contribution to the meal pattern requirements; usually found on commercially prepared, individual portioned food products.

COMPELLING CIRCUMSTANCES - the overwhelming pressures of essential or environmental factors which cause a school to request the state superintendent to consider a waiver of the requirement to operate a program.

COMPONENTS - the constituent parts of a meal. The lunch pattern contains four components: meat or meat alternate, 2 vegetables or fruits, bread and milk. The breakfast pattern contains 3 components: fruit or juice, cereal and milk.

COST OF MILK - the net purchase price paid by the school or child care institution to the milk supplier for milk delivered to the school or child care institution. This does not include the amount paid to supplier for servicing, rental of or installment purchase of milk service equipment.

COUNTY - the county board of education.

CTP - Comprehensive Training Program.

CURRENT INCOME - means income received during the month prior to application for free or reduced-price meals and multiplied by 12. It such income does not accurately reflect the household's annual income, income shall be based on the projected annual household income. If the prior year's income provides an accurate reflection of the household's current annual income, the prior year may be used as a base for the projected annual income.

DA - (Distributing Agency) agency responsible for donated foods -
Department of Health and Human Services.

DEPARTMENT - the West Virginia Department of Education.

DEPRECIATION - a reasonable allowance for the deterioration, wear and tear and obsolescence of non-expendable equipment used primarily in connection with the operation of a food service facility.

DIRECT COSTS - expenses which are readily identifiable as the part of the total cost applicable to the school food service operation. (Examples: cost of food, cooks' salaries, supplies.)

DISTRIBUTION COST - (of Special Milk Program) - direct expenses incurred by the school or child care institution in connection with the sale, handling or serving of milk.

DONATED FOODS - agricultural commodities which USDA makes available to various food program outlets including public and private schools and summer camps.

ECONOMIC UNIT - A group of related or unrelated people who share housing and/or all significant income and expenses of its members.

EMANCIPATED STUDENT - A student living alone or as a separate economic unit is considered a household of one. Therefore, only the student's income is considered for eligibility purposes.

ENRICHED - a process by which the nutrients thiamin, riboflavin, niacin and iron are replaced in refined grains and grain products.

EQUIPMENT - articles and physical resources other than land or buildings used for receiving, storing, preparing, transporting or serving food.

EXTRA MILK - milk sold to children exclusive of milk served as a component of the breakfast or lunch and for which no reimbursement is claimed.

FAMILY - a group of related or non-related individuals who are not residents of an institution or boarding house, but who are living as one economic unit.

FISCAL YEAR - (Federal) - the period of 12 calendar months beginning October 1 and ending with September 30 the following calendar year.

FISCAL YEAR - (State) - the period of 12 calendar months beginning July 1 and ending June 30 the following calendar year.

FNIC - the Food and Nutrition Information and Educational Materials Center. The Center houses audio-visual and printed materials related to school food service.

FNS - the Food and Nutrition Service of the USDA.

FNSRO - the Food and Nutrition Service, Regional Office. In the case of West Virginia, it is the Mid-Atlantic Region with headquarters in Robbinsville, N.J.

FOOD SERVICE MANAGEMENT COMPANY - means an organization other than a public or private nonprofit school with which an institution may contract for preparing and, unless otherwise provided for, delivering meals, with or without milk for use in the Program.

FOOD SERVICE PERSONNEL - local school food service employees classified as Cooks I, Cooks II, Cooks III and local food service managers.

FOOD STAMP HOUSEHOLD - Any individual or group of individuals which is currently certified to receive benefits under the Food Stamp Program.

FORTIFIED - the addition of a nutrient to a food product to increase that nutrient's density over and above that normally found in the product. The addition of milk solids to low-fat milk to produce "protein fortified" milk is an example.

FOSTER CHILD - a child who is living with a family but who remains the legal responsibility of the welfare agency. Only the income received for foster care for the child should be considered for eligibility purposes. [F - 30.5: - 14]

FREE LUNCH OR FREE BREAKFAST - a lunch or breakfast for which neither the child nor any member of his family pays or is required to work in the school or in the school's lunch program. Federal reimbursement for a free lunch or breakfast shall be claimed only for an eligible child with an approved application for free meals.

FSEA - (FOOD SERVICE EQUIPMENT ASSISTANCE PROGRAM) - formerly "Non Food Assistance Program" - funds made available to states to assist them to supply schools drawing attendance from areas in which poor economic conditions exist, with equipment other than real property for the storage, preparation, transportation and serving of food; to enable them to establish, maintain and expand the food service programs.

HANDICAPPED - students of high school grade or under (as determined by the state) including students up to age 23 who are physically or mentally handicapped as defined by the state.

HOUSEHOLD - members of a family/household who live together and share expenses; a group of related or nonrelated individuals, who are not residents of an institution or boarding house, but are living as one economic unit.

INCOME STANDARDS - means the family-size and income standards prescribed annually by the Secretary of Agriculture for determining eligibility for free and reduced-price meals under the National School Lunch Program and the School Breakfast Program.

INDIRECT COST RATE - (also called HEW Number of County Non-restricted Cost Rate) - a pre-determined factor which will yield allowable indirect costs when applied to adjusted direct costs. This factor is assigned annually by the Bureau of Finance and Administration of the West Virginia Department of Education from data furnished by the County Departments of Education. Indirect cost rate for private schools and RCCI's is 10 percent.

INDIRECT COSTS - those costs representing supporting services and incidental supplies which are furnished by general support services program of the school system. These costs, if properly documented, may be eligible costs of the food services and when added to direct costs, show the full cost of the food service operation.

MANAGEMENT EVALUATION REVIEW - a review of local food service programs conducted by field personnel of the child nutrition state staff of the West Virginia Department of Education.

ME - Management Evaluation.

MILK - pasteurized fluid types of unflavored whole milk, lowfat milk, skim milk or cultured buttermilk which meet state and local standards for such milk. All milk should contain vitamins A and D at levels specified by the Food and Drug Administration and be consistent with state and local standards for such milk.

NEEDY CHILDREN - children from families meeting the standards for free and reduced price meals.

NET - (Nutrition Education and Training Program) - In November 1977 the Child Nutrition Act was amended to establish a system of grants to state education agencies for the development of comprehensive nutrition information and education programs. Such nutrition programs shall freely use as a learning laboratory the school lunch and child nutrition programs.

NET CASH RESOURCES - Money in the child nutrition account plus all money due the account less the amount of unpaid bills.

NON-EXPENDABLE EQUIPMENT - tangible property having a useful life of more than one year and an acquisition cost of \$500 or more per unit.

NON PRICING PROGRAM - (Special Milk) - a program in which milk is not sold to children on a daily, weekly, monthly or annual basis. The milk is provided by funds from institution, camp, school or in some cases by a tuition payment.

NON PROFIT PRIVATE SCHOOL - a non-public school that is exempt from income tax under the Internal Revenue Code.

NON-PROGRAM ADULT MEALS - Meals sold to adults not directly involved in the child nutrition program.

NON RESTRICTED COST RATE see INDIRECT COST RATE.

NSLA - National School Lunch Act.

NSLP - National School Lunch Program.

NUTRITIONAL STANDARDS - standards for meal patterns as prescribed by the West Virginia Department of Education.

OA - Office of Audit of USDA.

OFFER VS. SERVE - a senior high school student is not required to accept more than 3 of the 5 items of the school lunch. "Offer" means the complete lunch is made available to students. The "Offer" vs "Serve" may be extended to junior high and elementary schools at the discretion of the local School Food Authority. This provision is not permissible in school breakfast.

OI - Office of Investigation of USDA.

OIG - Office of Inspector General of USDA.

OMB - Office of Management and Budget.

PAID BREAKFAST OR LUNCH - a breakfast or lunch which is sold to a child at the full price, as established by the county board of education.

PERPETUAL INVENTORY - a running record, up to date, of each item on hand in the storeroom.

PHYSICAL INVENTORY - the value of items on hand at the end of an accounting period (usually a month).

PRICING PROGRAM - (Special Milk) - a program in which milk is sold to children and is paid for daily, weekly, monthly or annually. The price that children pay for milk will be lowered by making maximum use of the reimbursement.

PROCESSING CONTRACTS - An agreement by and between a processing company and the state distributing agency or between a processing company and a recipient agency whereby donated commodities, made available by USDA, may be converted into end-products or components used in school meals.

PRODUCT ANALYSIS SHEET - a statement by the producer or distributor of a prepared entree specifying the amount of meal components supplied by a product. A statement by the distributor of a pizza product might read: "Each 4" X 6" slice of _____ pizza contains the equivalent of 2 oz. of meat/meat alternate, 1/8 cup vegetable, 1 slice enriched bread."

PROGRAM - the school breakfast or lunch program.

PROGRAM ADULT MEALS - Meals served to adults who are directly involved in the operation and administration of the child nutrition program and are furnished at no charge.

PUBLIC HEARING - a public hearing conducted by the school which is held for the parents of the children enrolled in that school.

RCCI - Residential Child Care Institution - Homes for the mentally retarded, emotionally disturbed, unmarried mothers, orphanages; temporary shelters for abused or runaway children; and juvenile detention centers.

RECERTIFICATION - the process by which recognition is granted an individual who has met and continues to meet certain specific standards established by the ASFSA. (See CERTIFICATION)

RDA - (RECOMMENDED DIETARY ALLOWANCE) - a list of nutrients and the quantities needed daily for men, women and children published by the Food and Nutrition Board, National Academy of Sciences/National Research Council.

REDUCED PRICE MEAL - a meal which meets the following criteria:

1. The price shall be less than the full price of the meal.
2. Currently in West Virginia the lunch is priced at 40 cents and the breakfast at 30 cents.
3. Neither the child nor any member of his family shall be required to supply an equivalent value in work for the school or in the school's food service.
4. Federal reimbursement for the school lunch or breakfast may be claimed only for a child with an approved and valid application for a reduced price meal.

REGULATION - a statement issued by a federal agency. It establishes requirements which must be met under laws passed by Congress.

REIMBURSEMENT - financial assistance paid or payable to participating schools for lunches and breakfasts meeting the requirements of the United States Department of Agriculture and the West Virginia Department of Education and served to eligible children with valid applications on file.

REVENUE - the value of resources available to operate the food service program including cash funds (federal, state and local) and the value of goods and services contributed.

SBP - School Breakfast Program.

SCHOOL - an educational unit of high school grade or under operating under public or non-profit ownership in a single building or complex of buildings. The term "high school grade or under" includes classes of pre-primary grade when they are conducted in a school having classes of primary grade or higher grade or when they are recognized as a part of the educational system in the state regardless of whether such pre-primary grade classes are conducted in a school having classes of primary or higher grade.

SCHOOL DAY - that period of time between the scheduled arrival of the first child at school and until the departure of the last curricular bus.

SCHOOL IN SEVERE NEED - a school eligible for rates of reimbursement for free and reduced price breakfasts which are in excess of the current average payments.

SCHOOL YEAR - means a period of 12 calendar months beginning July 1 of any year and ending June 30 of the following year.

SECTION 4 - the section of the National School Lunch Act which describes how funds shall be apportioned among the states for an average reimbursement per lunch per child.

SENIOR HIGH SCHOOL STUDENT:

1. any student enrolled in a 3 year high school (grades 10-12)
2. any student enrolled in a 4 year high school (grades 9-12)
3. in a 5 or 6 year secondary school either:
 - a. students enrolled in grades 10-12
 - b. students enrolled in grades 9-12

as determined by the local School Food Authority.

SERVING PERIOD - the period of time which is normally required to serve a school breakfast or lunch. The serving period should provide approximately ten minutes of eating time after service of breakfast and 20 minutes of eating time after service of lunch.

SDA - Agency responsible for donated foods - West Virginia Department of Human Services.

SFA - (SCHOOL FOOD AUTHORITY) - the governing body which is responsible for the administration of one or more schools and which has the legal authority to operate a breakfast or lunch program therein.

SMP - Special Milk Program.

SPECIAL MILK - Milk sold to children at a reduced price or given free to eligible children. Schools participating in the federal food service program may not participate in the Special Milk Program. Schools may participate in the Special Milk Program for split-session kindergarten programs in which children do not have access to the meal service.

SPLIT SESSION - an education program which operates for approximately one-half of the normal school day.

SPONSOR - the governing body responsible for the administration of one or more schools or residential child care centers.

STATE AGENCY - the State Educational Agency.

STATE AID ALLOTMENT - funds provided by the West Virginia Legislature to assist public schools in hiring local food service personnel. This is designated as the state funding needed to meet the state matching requirements set forth in the National School Lunch Act. The NSLA requires that 10% of the 3 to 1 state matching requirements of the federal dollars, funding Section 4 of the Act, must be in the form of state appropriations to local participating schools. These State Aid Allotments are paid to the county school systems in quarterly installments.

STATE EDUCATIONAL AGENCY - (as determined by the State Legislature) - the Superintendent of Schools or the State Board of Education controlling the State Department of Education.

STRAIGHT LINE DEPRECIATION - a method of depreciating an item of equipment whereby an equal portion of the cost of the item is allocated to each period of use.

USDA - United States Department of Agriculture

USDE - United States Department of Education

USRDA - United States Recommended Daily Allowance - a list of nutrients reflected on food labels. The figures are not identical to the RDA.

VERIFICATION PROCEDURE---~~procedure where eligibility for free-reduced-price meals is confirmed.~~ - means confirmation of eligibility for free/reduced price benefits under the National School Lunch Program.

WAIVER - an individual school's request for granting of a waiver for the service of school breakfast due to compelling circumstances.

WV CHILD NUTRITION STATE PLAN - an annual statement of program objectives and a plan to implement national policy.

WVDE - West Virginia Department of Education

WV STANDARDS OF EDUCATIONAL EXCELLENCE - each county's assessment of its compliance with standards for educational quality followed by a plan for compliance.

YAC - Youth Advisory Council

COMMENT LOG
POLICIES OF OPERATION MANUAL, CHILD NUTRITION PROGRAMS
(POLICY 4320)

Directions: Please use this form in commenting by section on the proposed policy and regulations on Policies of Operation Manual, Child Nutrition Programs.

NAME OF INDIVIDUAL/ORGANIZATION _____

ADDRESS _____

Proposed Policy	
Section A Child Nutrition Programs In West Virginia	
Section B School Breakfast	
Section C School Lunch	
Section D Donated Foods	
Section F Free and Reduced Price Meal and Free Milk Policies	
Section G Financial Management	

COMMENT LOG
POLICIES OF OPERATION MANUAL, CHILD NUTRITION PROGRAMS
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Section H Monitoring and Auditing	
Section J Food Service Policies	
Section M Definitions	

Please submit comments by August 15, 1990 to:

Harriet Deel, Director
Child Nutrition Division
West Virginia Department of Education
Building 6, Room B-248
Charleston, West Virginia 25305-0001