

# WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION

SFA Name: 21st Century Preparatory School

Administrative Review Conducted on: 1/17/2017

Sites Selected for Review: 21st Century Preparatory School 518110

### Commendations & Suggestions

Outstanding job meeting all of the meal pattern requirements for breakfast and lunch. All daily and weekly meal component and food quantity requirements were met for the week of menu review.

The district should be commended for the good looking salad bar that provided healthy and colorful fruits and vegetables.

Documents were very well organized. Records were complete and included required documentation. Suggestions and recommendations were accepted well with plans for implementation.

All employees were very professional and the cafeteria line staff had great interaction with the students.

The FSD was very cooperative and initiated some of the corrections on the same day of the review.

The dining and serving areas were very conducive to students eating well while socializing. The staff were friendly and helpful to students with healthy and personal conversation.

There is a strong effort to follow USDA and WI rules and regulations.

The applications were organized very well and completed with great care. The applications clerk was very professional and quick with answers to questions.

### Other areas of Technical Assistance (NOT requiring Corrective Action)

Applications - Complete applications must include the appropriate documentation. 245.2 Documentation means: (1) The completion of a free and reduced price school meal or free milk application which includes: (i) For households applying on the basis of income and household size, names of all household members; income received by each household member, identified by source of the income (such as earnings, wages, welfare, pensions, support payments, unemployment compensation, and social security and other cash income); the signature of an adult household member; and the last four digits of the social security number of the adult household member who signs the application or an indication that the adult does not possess a social security number.

Always review your USDA Meal Pattern prior finalizing your menu (SL, SB, ASSP).

Date Corrective Action Plan was provided to SFA: 2/3/2017

**Due Date for Corrective Action Plan:** 3/3/2017

The following pages address the findings that were identified during your Administrative Review.

For each finding you will be presented with the following:

The finding, and details specific to the SFA regarding the finding	A summary of the regulation / requirement
The Code of Federal Regulations citation number or alternate resource citation	Suggested guidance for the SFA in order to achieve compliance
	SFA area for reply to state how, when and by whom corrections will be made

**Please provide a detailed response to each finding in the spaces provided.**

<b>Finding #1</b>
702. The SFA did not record a general fund transfer to zero out the loss in the food service program.
<b>Technical Assistance Provided</b>
On the SFA's Child Nutrition Program Report submitted to DPI for SY 15-16, the SFA's ending balance is negative \$19,317.91. The SFA's food service program operated at a deficit and should have reported a general fund transfer to show they have zeroed out the loss in the food service account. The 2015-2016 Child Nutrition Program Report must be revised to correctly report a general fund transfer in the "Transfers from General Fund" line. Additionally, the SFA should show that a transfer has been made in their general ledger to zero out the negative fund balance. The food service account should not have a negative ending fund balance. If the program operates at a profit, the surplus must be used only for the operation & improvement of the program, not to offset previous years' losses (or to pay back the general fund for previous support, unless a documented loan agreement exists).
<b>Regulation / Citation and Summary</b>
7 CFR 210.14 Resource management. (a) Nonprofit school food service. School food authorities shall maintain a nonprofit school food service. Revenues received by the nonprofit school food service are to be used only for the operation or improvement of such food service, except that, such revenues shall not be used to purchase land or buildings, unless otherwise approved by FNS, or to construct buildings. Expenditures of nonprofit school food service revenues shall be in accordance with the financial management system established by the State agency under § 210.19(a) of this part. School food authorities may use facilities, equipment, and personnel supported with nonprofit school food revenues to support a nonprofit nutrition program for the elderly, including a program funded under the Older Americans Act of 1965 (42 U.S.C. 3001 et seq.).
<b>SFA Suggested Guidance for Compliance</b>
As the corrective action response, please show that a general fund transfer has been made to zero out the loss in the food service program. This should include the general ledger entries and a copy of the revised Child Nutrition Program Report.
<b>SFA Response</b>

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### Finding #2

Resource Management Comprehensive Review - NonProgram Food Revenue  
Prior to this review, the SFA did not determine compliance with nonprogram food revenue requirements using the USDA NonProgram Food Revenue Tool or the DPI NonProgram Food Price Calculator.

### Technical Assistance Provided

Prior to the review, the SFA had not determined compliance with nonprogram food requirements. The NonProgram Food Revenue Tool should be completed every year. If the tool shows additional nonprogram revenue was needed to comply, nonprogram food prices should be increased. A copy of the tool was sent to the SFA, and can also be found on the DPI website. During the review the SFA completed the tool as required, and it showed the SFA was in compliance.

### Regulation / Citation and Summary

7 CFR 210.14 (f) Revenue from non-program foods. Beginning July 1, 2011, school food authorities shall ensure that the revenue generated from the sale of non-program foods complies with the requirements in this paragraph.

(1) Definition of non-program foods. For the purposes of this paragraph, non-program foods are those foods and beverages; (i) Sold in a participating school other than reimbursable meals and meal supplements; and (ii) Purchased using funds from the nonprofit school food service account.

(2) Revenue from non-program foods. The proportion of total revenue from the sale of non-program foods to total revenue of the school food service account shall be equal to or greater than: (i) The proportion of total food costs associated with obtaining non-program foods (ii) The total costs associated with obtaining program and non-program foods from the account.

### SFA Suggested Guidance for Compliance

As the corrective action response, please explain the process that will be put into place to ensure that the USDA Nonprogram Food Revenue Tool or the DPI NonProgram Price Calculator Tool is completed each year. This should include a timeframe for when the tool will be completed, the name by position of the person responsible for completing the tool, and the steps that will be taken if the tool shows you are out of compliance.

### SFA Response

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### Finding #3

403. On the day of review, fluid milk was not available in at least two varieties for all students for the entire lunch. There was milk available throughout the meal, however there was only one option towards the end of the lunch.

#### **Technical Assistance Provided**

During the review, the fluid milk requirements were discussed with the SFA. The SFA must ensure that fluid milk is available in at least two varieties throughout the meal service. The SFA must ensure that they have enough of each variety to last through the entire meal service, the last student through the line should still have a varieties of milk to select from.

#### **Regulation / Citation and Summary**

210.10(d) Fluid milk requirement—(1) Types of fluid milk. (i) Schools must offer students a variety (at least two different options) of fluid milk. All milk must be fat-free or low-fat. Milk with higher fat content is not allowed. Fat-free fluid milk may be flavored or unflavored, and low-fat fluid milk must be unflavored. Low fat or fat-free lactose-free and reduced-lactose fluid milk may also be offered.

#### **SFA Suggested Guidance for Compliance**

To come into compliance with the fluid milk requirements, the SFA must provide the State Agency with a written assurance that staff administering the Program understand these requirements, and the SFA must put a plan in place to ensure future compliance. Please submit the assurance and plan to the State Agency, along with an indication that corrections have been made at this site, as well as system-wide, in order to bring the menus into compliance. Submit a copy of documentation (milk receipts, labels, menus, or production records) to demonstrate compliance.

#### **SFA Response**

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