

# Food Service Facts

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# 9. Meal Accountability Responsibilities, Systems & Policies

## Responsibilities

Federal reimbursement is provided for each meal that meets program requirements and is served to an eligible student. To obtain this reimbursement, school personnel must accurately count, record and claim the number of meals actually served to students by eligibility category (i.e. paid, reduced price, free). The Kansas State Department of Education (KSDE), the sponsor and the serving site share responsibility for meeting United States Department of Agriculture (USDA) requirements for counting meals and collecting money.

### KSDE's Responsibilities

1. Review reimbursement claims to identify and correct claims reporting an excessive number of meals served to eligible students.
2. Assess an over-claim whenever accountability deficiencies are known to have resulted in over-payments to schools.
3. Annually review and approve Collection and Accountability Procedures submitted by sponsors.

### Sponsor's Responsibilities

1. Designate an Authorized Representative to be responsible for ensuring accuracy of meal counts.
2. Annually submit to KSDE the collection and accountability procedures for each site on its Site Application(s) in KSDE's computer system, KN-CLAIM. Before changing its approved procedures, the sponsor must receive approval from KSDE for the revisions.
3. Each day, count and record the number of reimbursable meals served to eligible students by meal category (i.e. breakfast, lunch, snack, Special Milk) and student eligibility category (i.e. paid, reduced price, free).
4. Each month, compare each serving site's daily record against data that will assist in identifying excess numbers of meals claimed, such as:
  - ◆ Number of students currently approved for reduced price and free benefits, and
  - ◆ Number of meals claimed by category compared to average daily attendance by category.
5. Following each calendar month that reimbursable meals, snacks and milk are served, submit to KSDE a Sponsor Claim and a Site Claim (See Chapter 11) for each serving site. The maximum number of enrolled students eligible for paid, reduced price and free benefits is also reported on the Site Claim.

6. By February 1 of each year, sponsors with more than one serving site must conduct on-site reviews to verify proper implementation of the approved meal accountability and claiming procedures. Use the School Food Service On-Site Accountability Review (Form 9-G) to document the on-site accountability review findings. **The reviews should be completed by a person who is not involved in the daily food service operations at each site.** Corrective action plans must be developed and follow-up visits conducted when the on-site review discloses problems with a school's meal counting and claiming procedures.

### Serving Site's Responsibilities

Establish a point-of-service meal accountability procedure that ensures accuracy of daily meal counts by eligibility category (i.e. paid, reduced price and free). Use Evaluating Your Accountability System (Form 9-F) to determine if your system is adequate or if it needs improvement.

#### Count Meals at the Point-of-Service

Regulations define point-of-service meal count as that point in the food service operation when a determination can accurately be made that a reimbursable paid, reduced price or free meal has been served to an eligible child. Acceptable point-of-service counting and claiming procedures are required to determine the number of reimbursable meals served. The cashier may be located at the beginning or the end of the serving line. Any counting/collection procedures used must provide for someone stationed at the end of the serving line **BEFORE the point of service meal count is taken** to monitor the meals selected to ensure that each meal claimed for reimbursement meets program requirements. In addition, the procedures must provide a method for removing any meal that is not reimbursable from the proper eligibility category of the count. Any alternative accountability procedure must be approved by KSDE annually.

The following counting methods are **NOT** point-of-service and are not acceptable:

- ◆ Counts taken in the classroom
- ◆ Counts based on attendance rosters
- ◆ Counts based on the number of tickets sold/issued
- ◆ Counts based on subtracting one count from another count
- ◆ Head counts
- ◆ Tray counts

#### Correctly Identify Reimbursable Meals

**Students, servers, and cashiers/monitors must be able to identify what constitutes a reimbursable meal. Sponsors must identify, near or at the beginning of the serving lines, what foods constitute a reimbursable meal. Sponsors implementing "Offer versus Serve" must also identify what a student must select in order to allow students to select a reimbursable meal under "Offer". Signage as well as menus should provide clear information about allowable choices. This will help students and is important to reducing and avoiding problems at the point of service.**

Each cashier or monitor must be capable of correctly identifying students' food selections that comprise reimbursable meals.

A reimbursable meal must **offer and contain** all required food components or menu items **before** the point-of-service meal count is taken.

For the National School Lunch Program, all meals must provide the five components, meeting the minimum meal pattern requirements for the age/grade group being served. The five components offered at lunch are: Meat/Meat Alternate, Grains, Fruit, Vegetables and Milk. For Sponsor's operating an "Offer" program, students must select ½ cup of fruit or vegetable, and two other full components in order for the meal to be reimbursable. In an "Offer" program students must be allowed to take full servings of all five components, if they choose. A reimbursable lunch, in a "Serve" program must contain full servings of all five components for the age/grade group being served. The *Is This Meal Reimbursable? Lunch* training ([www.kn-eat.org](http://www.kn-eat.org), School Nutrition Programs, Guidance, Menu Planning and Production Records) provides additional details, examples and resource materials regarding reimbursable lunch meals.

For the School Breakfast Program, three components must be offered to meet minimum meal pattern requirements: Grains, Fruit and Milk. To implement an "Offer" program, the school must offer the three components in at least 4 food items. A food item is the daily required minimum amount of each food component needed to meet the meal pattern requirements. In an "Offer" program, a reimbursable meal must contain 3 items, one of which must be ½ cup fruit. A reimbursable breakfast, in a "Serve" program, must contain all items offered as part of the reimbursable breakfast. The *Is This Meal Reimbursable? Breakfast* training ([www.kn-eat.org](http://www.kn-eat.org), School Nutrition Programs, Guidance, Menu Planning and Production Records) provides additional details, examples and resource materials regarding reimbursable breakfast meals.

### Provide Equal Access for All Students

When a school offers more than one type of reimbursable meal, or a reimbursable meal with a variety of food and milk choices, it must offer the same selection to all students regardless of their eligibility categories. If certain items are not made available to all students, including those receiving reduced price or free meals, those items may **NOT** be counted as a reimbursable meal.

Meals served on a cash-only line may never be claimed for reimbursement, even though the same items are offered on another serving line. If certain lines are not available to all students, including those eligible for reduced price or free meals, meals served on those lines may **NOT** be claimed. Therefore, when planning special functions, parties, field trips, etc., the food service department should be involved in the process to ensure that students are not overtly identified or denied meals and that the meals claimed for reimbursement meet requirements.

### Protect Identity of Students' Eligibility Category

Common serving areas, dining areas and serving times are to be used for all students during meal service. Use the same procedures for paid, reduced price and free meals to prevent overt identification of students' eligibility categories when distributing or collecting the medium of exchange (see below).

Students should be encouraged to pay for meals in advance because students may be overtly identified when cash is taken at the serving line.

### Medium of Exchange

The medium of exchange may be any type of ticket, meal card, ID card, cash, name or personal identification number that is issued to the students for obtaining a meal. Sponsors must have a way to update daily a student's eligibility category (i.e., noting transfers, withdrawals, and changes in status due to temporary approval, verification, etc.). The meal count/collection procedures selected must ensure that the medium of exchange prevents overt identification of reduced price and free meal recipients in the coding, distribution and collection process.

### Distribution of Medium of Exchange

All meal counting and collection procedures must include a method for prepayment. The provision allowing for prepayment should treat reduced price and free meal recipients no differently than students who have prepaid full price.

The option of prepayment of meals should be routinely publicized. This may be done by using methods such as posting signs, making public announcements, including the information in printed material, etc.

When distributing the medium of exchange, use a common location and time where all students (paid, reduced price, free) are required to obtain their tickets. To prevent overt identification of eligibility category, allow adequate time and locations to purchase or pick up the medium of exchange.

## Daily Records of Meals, Snacks and Special Milk Served

### Forms Provided by KSDE

The following forms are to be used to record the daily number of meals, snacks and Special Milk units served.

- ◆ Daily Record of Lunches Served (Form 9-A)
- ◆ Daily Record of Breakfasts Served (Form 9-B)
- ◆ Daily Record of Afterschool Snacks Served (Form 9-C)
- ◆ Daily Record of Milk Served and Income Received (Form 9-D) for sites participating in only Special Milk
- ◆ Daily Record of Special Milk Served (Form 9-E) for sites that serve breakfast and/or lunch and also provide Special Milk to pre-K and kindergarten students

Child Nutrition & Wellness, KSDE posts the current version of these forms on its website ([www.kn-eat.org](http://www.kn-eat.org), School Nutrition Programs, Food Service Facts, Chapter 9). The forms are updated each July or as regulatory/policy changes occur. The sponsor is responsible for downloading, copying and distributing the updated forms and instructions to each serving site. All of the above forms are available in both PDF format and Microsoft Excel. Use of the Excel forms is recommended to minimize the potential for math errors.

The daily record forms must be completed for each site where meals are served on a daily basis. When more than one full price meal charge is used for a serving site, for example, if a school serves students in kindergarten through grade 12, and elementary students are charged one price and high school students a higher price, elementary paid meals would be recorded in the elementary paid column and high school in the high school paid column.

### Alternate Forms

Annual approval from Child Nutrition & Wellness, KSDE is required prior to using a form or computer generated accountability report other than those provided by KSDE. The alternate record form must ensure that correct counts by category are reported in a way that can be easily read, edited and consolidated into an accurate monthly claim for reimbursement.

### Attendance Factor

The attendance factor is the percentage of enrolled students in attendance on an average day. It is computed by dividing the average attendance by the enrollment. Schools may use the statewide average attendance factor or they may determine their own local attendance factor. The statewide average attendance factor is posted on [www.kn-eat.org](http://www.kn-eat.org), School Nutrition Programs, What's New.

### Edit Checks

Edit checks are a self-audit mechanism that allows sponsors to catch math errors, number transpositions, or counts recorded in the wrong column. The sponsor is required to compare each school's daily counts of paid, reduced price and free meals to those students eligible and in attendance on a daily basis. The "edit check" assists in identifying and correcting errors for each meal category prior to submission of the reimbursement claim.

The projected maximum number of lunches that may be claimed is computed by multiplying the maximum number of eligible students per category by the attendance factor. If actual meal counts exceed the projected maximum number of lunches for that eligibility category, the counts should be re-checked to assure no errors were made. If no errors were made, the reason for the high counts must be recorded. At **NO** time may more meals be claimed by category than there are students eligible. The Daily Record of Lunches Served (Form 9-A) includes instructions for completing the edit checks.

## Accountability System Selection Criteria

The accountability system is an integral part of the food service program. It determines the procedures for collecting payment and counting meals. Many factors should be considered when choosing a manual or automated system. The system chosen will depend on the size of the serving site, the number of meals served, the number of students participating in the program, the percentage of students receiving reduced price and free meal benefits, the grade levels involved (elementary or high school), the cost of implementing and maintaining collection procedures, and the staff resources required to operate the system during the meal service and to complete counts and reports.

**The meal accountability system must:**

- ◆ Provide accurate point-of-service meal counts by eligibility category
- ◆ Prevent overt identification of each student's eligibility category

**Whichever system is chosen, it must provide an accurate point-of-service count:**

- ◆ Of reimbursable meals served (one breakfast, one lunch and one snack per eligible student per day),
- ◆ By eligibility category (paid, reduced price and free),
- ◆ By day, and
- ◆ Without overtly identifying students' eligibility categories.

## Commonly Used Systems

### Rosters

When using a roster, all students should be prepared to give their names to the cashier if the cashier does not know each child's name. The cashier identifies and marks the name on the roster as the student is served a reimbursable meal. See Roster of Student Meals Served (Form 9-H) for a sample form.

The paper roster is coded so that the cashier can count the number of students in each of the meal categories following the meal service. Suggested coding methods are listed on page 9-8. Prepaid meals may be recorded on the roster by placing a diagonal (/) line or highlighting in the box for each prepaid meal. If this is done, the boxes beside the names of students receiving free meal benefits must be marked to make them appear as though they have prepaid. Any method must prevent overt identification of students eligible for reduced price and free meals.

Rosters may also be electronic. These rosters generally contain the students' names and bar codes. The students' eligibility for paid, reduced price and free meals is entered into the computer system in advance. As students pass through the serving line, the cashier matches the student's name to the bar coded roster and scans the bar code. Paid student meal accounts are debited the full price meal charge and reduced price accounts are debited the reduced price meal charge. The computer system tabulates the number of paid, reduced price and free meals served each day.

## Coded Tickets or Meal Cards

Coded tickets can refer to paper tickets, automated tab tickets and computer system coded bar lines. Students who receive reduced price or free benefits, as well as students who prepay, receive a ticket or meal card that is later redeemed for a reimbursable meal.

Tickets or meal cards may be issued or sold in the cafeteria, school office or classroom; in advance of the meal service on a daily, weekly, monthly or **yearly** basis. Students receiving reduced price and free benefits must be issued a ticket identical to the one issued to students who prepay in the paid category. The only permissible difference is variation in the code used by the person making the meal count determination to identify the meal category. Suggested coding methods are listed on page 9-8.

Tickets should be checked to assure they are presented by the students to whom they were issued. Following are several methods used to process tickets:

- ◆ Each student's ticket is examined as he/she receives a meal. A tally is made or a counting machine is pressed for each meal served by category.
- ◆ Each student's ticket is collected as the student receives a meal. The tickets are later counted by category and unexpired tickets are returned to the student to use for the following meal service.
- ◆ Each student is issued a coded bar line card that is scanned electronically. Each meal is counted by category when the card is scanned.

## Personal Identification Numbers

All students are assigned a Personal Identification Number (PIN). The students' eligibility for paid, reduced price and free meals is entered into the computer system in advance. As students pass through the serving line, the PIN is entered. The student's name and/or picture is displayed on the computer screen and the cashier makes a positive identification. Paid student meal accounts are debited the full price meal charge; and reduced price eligible students are debited the reduced price charge. The computer system tabulates the number of paid, reduced price and free meals served each day.

## Computerized Systems

A computer system can greatly simplify the meal counting and claiming process. These systems are capable of:

- ◆ Providing meal counts by category at the point-of-service
- ◆ Preventing overt identification
- ◆ Alerting the cashier when a student receives a second meal
- ◆ Using prepayment plans to eliminate the exchange of money on the serving line
- ◆ Producing reports of meals served, student meal category status, etc.
- ◆ Generating notices to households that funds have been depleted in the student's meal account
- ◆ Allowing the cashier to permit or prohibit the sale of a la carte items or second meals based on parental preferences or the student's account balance

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The sponsor's needs should be taken into consideration before deciding on a particular computerized accountability system. The sponsor's KSDE child nutrition consultant may be able to provide assistance in making the selection.

If an automated system is chosen, the sponsor must have a back-up counting system in case of mechanical failure of the automated equipment.

### Suggested Coding

Consider these methods when determining how the medium of exchange will be coded.

Method	Examples
<b>Number Coding</b>	Fourth digit in 4-digit number indicates eligibility category: <ul style="list-style-type: none"><li>◆ 2751 = free</li><li>◆ 9742 = reduced price</li><li>◆ 7353 = paid</li></ul>
<b>Number Coding by Series</b>	<ul style="list-style-type: none"><li>◆ 1 through 1999 = free</li><li>◆ 2000 through 3999 = reduced price</li><li>◆ 4000 through 5999 = paid</li></ul>
<b>Coding Variations</b>	<ul style="list-style-type: none"><li>◆ Variations in authorizing signatures:<ul style="list-style-type: none"><li>• Mary Smith = free</li><li>• Mary J. Smith = reduced price</li><li>• M. Smith = paid</li></ul></li><li>◆ Placement of date stamp:<ul style="list-style-type: none"><li>• top = free</li><li>• middle = reduced price</li><li>• bottom = paid</li></ul></li></ul>
<b>Coding by number of digits</b>	<ul style="list-style-type: none"><li>◆ Variation in number of digits:<ul style="list-style-type: none"><li>• 4 digits = free (3754)</li><li>• 5 digits = reduced price (74537)</li><li>• 6 digits = paid (263746)</li></ul></li></ul>
<b>Computer-coded student ID numbers</b>	<ul style="list-style-type: none"><li>◆ ID numbers are assigned by the school and identified in the computer system as paid, reduced price or free</li></ul>

**Color-coding by category, single-symbol coding or using obvious identifiers such as P, R, and F are prohibited. The amount debited for the meal should not appear on computer screens visible to the public.**

## System Advantages and Disadvantages

System	Advantages	Disadvantages
<b>Paper Rosters</b>	<ul style="list-style-type: none"> <li>◆ Can be fast for elementary schools when students are lined up by classroom at the point-of-service</li> <li>◆ Inexpensive</li> <li>◆ Documentation of meal count is produced during the meal service as names are checked on a roster</li> </ul>	<ul style="list-style-type: none"> <li>◆ Can be slow for secondary schools when students are not lined up in any order at the point-of-service</li> <li>◆ Time consuming for cashier to record, count by meal category and notify households of payments needed</li> <li>◆ Can overtly identify reduced price and free eligibility if not coded properly</li> </ul>
<b>Electronic Rosters</b>	<ul style="list-style-type: none"> <li>◆ Provides accurate count and saves time; compiles the meal count when the student is served</li> <li>◆ Can be fast for elementary schools when students are lined up by classroom</li> <li>◆ Prevents overt identification on the line</li> <li>◆ Provides automated reports</li> <li>◆ Allows household to deposit any amount of money into account</li> <li>◆ Money may be used for breakfast, lunch or a la carte</li> </ul>	<ul style="list-style-type: none"> <li>◆ Start up and operating costs may be high</li> <li>◆ Can be slow for secondary schools when students are not lined up in any order</li> <li>◆ If more than one service line is available, there may be two meals claimed per student if the machines are not networked.</li> </ul>
<b>Paper Tickets</b>	<ul style="list-style-type: none"> <li>◆ When collected at point-of- service, provides a means to physically count meals by category</li> <li>◆ When used in small to medium schools, counts by category can be completed quickly after the meal service</li> </ul>	<ul style="list-style-type: none"> <li>◆ Can be destroyed, transferred, lost, stolen or sold</li> <li>◆ In large schools, too cumbersome to collect and count all tickets or tokens by category after the meal service</li> <li>◆ Counts must be made at the point-of-service, which can slow down the line</li> <li>◆ If not coded properly, may result in overt identification</li> <li>◆ Requires cashier to record and write information on each ticket as issued</li> </ul>
<b>Computer System Coded Bar Line</b>	<ul style="list-style-type: none"> <li>◆ Provides accurate count and saves time; compiles the meal count automatically when the student's card is scanned</li> <li>◆ Prevents overt identification on the line</li> <li>◆ Provides automated reports</li> <li>◆ Allows household to deposit any amount of money into account</li> <li>◆ Money may be used for breakfast, lunch or a la carte</li> </ul>	<ul style="list-style-type: none"> <li>◆ Can be lost, destroyed, or transferred</li> <li>◆ Start up and operating costs may be high</li> <li>◆ If more than one service line is available, there may be two meals claimed if the machines are not networked</li> </ul>
<b>Computer System Personal Identification Number (PIN)</b>	<ul style="list-style-type: none"> <li>◆ Provides accurate count and saves time; compiles the meal count automatically when the student's PIN is entered</li> <li>◆ Prevents overt identification on the line</li> <li>◆ Provides automated reports</li> <li>◆ Allows household to deposit any amount of money into account</li> <li>◆ Money may be used for breakfast, lunch or a la carte</li> </ul>	<ul style="list-style-type: none"> <li>◆ Can be forgotten or misused</li> <li>◆ If picture is not displayed on screen, cashier must know students to assure they use correct PIN</li> <li>◆ Start up and operating costs may be high</li> <li>◆ If more than one service line is available, there may be two meals claimed if the machines are not networked</li> </ul>

## Unacceptable Accountability Systems

The following meal counting systems are **NOT** acceptable because they do not provide a daily point-of-service count of reimbursable meals by category.

- ◆ **Attendance counts:** The number of students in attendance does **NOT** provide a count of meals actually served. Only meals actually served may be claimed for reimbursement.
- ◆ **Tray or entrée counts:** The number of trays or entrées served does **NOT** provide an accurate count of meals served. There are no controls to ensure that trays contain all the necessary food items, that trays were not stuck together, that each entrée was part of a complete meal, that some trays were served to adults, etc. Meals must be monitored to ensure that all meal requirements have been met.
- ◆ **Classroom counts:** Students who "intend" to eat may not actually do so. The count taken prior to the meal service will not reflect those changes and may not be accurate. There are no controls at the point-of-service to ensure that the meals counted are actually reimbursable. Food production should be based on past participation trends as documented in production records instead of morning classroom counts.
- ◆ **Counts taken anywhere other than at the point-of-service:** The **ONLY** place an accurate count of reimbursable meals can be made is at the point where it can be determined that the meals are actually reimbursable.
- ◆ **Prepaid/charged meals counted on day paid:** Meals must be counted on the day that the student is served the meal, not on the day that the prepaid meal was purchased or the charged meal was prepaid.
- ◆ **Category/cash back-out system:** A positive count of each meal category is required. Count all paid meals, count all reduced price meals, and count all free meals independently. One or more of the meal categories **CANNOT** be subtracted from total meals to determine the count of meals in the remaining category.
- ◆ **Cash converted to meals:** Using cash or sales figures to determine the number of meals served does **NOT** provide a count of reimbursable meals.
- ◆ **Delivery counts of meals produced off-site:** The number of meals delivered to a school is not necessarily the number of meals actually served.
- ◆ **Visual identification without back-up:** All meal counts must be recorded with approved meal accountability procedures. Meal count errors will result if meal counts are based only on the cashier's visual identification or knowledge of the student's eligibility category.

## Unacceptable Accountability Practices

- ◆ **A la carte items claimed for reimbursement:** Food items sold independently of the reimbursable meal and not priced as a unit may not be claimed for reimbursement. Only meals priced as a unit, offered to all students regardless of category (paid, reduced price, free) and meeting meal pattern requirements are eligible for reimbursement.
- ◆ **Second meals cannot be served and cannot be claimed for reimbursement:** Second meals cannot be served to students in any category and must **NOT** be claimed for reimbursement. Sponsors can claim only one meal per eligible student per day per type of meal service (breakfast, lunch or snack).
- ◆ **Ineligible person claimed for reimbursement:** Only enrolled students are eligible for reimbursable meals. Meals served to ineligible students, adults, younger siblings or visitors may not be claimed for reimbursement.
- ◆ **Improper implementation of approved accountability procedures:** Even if the system is approved in the Program Agreement, all necessary procedures must be followed in order for the meal count system to be acceptable. All meal accountability staff should be adequately trained in their responsibilities.

### Students Specify a Menu Choice in Advance of Service

**Q-1** *If the sponsor uses an advance meal count to determine how many portions of a menu item to prepare, can the student be required to pay for the ordered meal if the student is not served the meal?*

**A** No, sponsors may not charge households for meals individual students have not been served, even if a student has indicated he/she intends to eat the meal.



**Q-2** *Some sponsors require students to sign up in advance for a specific menu option. If a student indicates in advance that they will select a specific menu option (chef salad, peanut butter and jelly sandwich or alternate entrée), can the sponsor require the student to take that menu selection?*

**A** Sponsors may require the student to take the menu option previously selected. However, sponsors should primarily rely on food production records to forecast the number of menu items needed.



## Meal Accountability Policies

### One Breakfast/Lunch/Snack Per Child Per Day

National School Lunch Program regulations state that sponsors shall plan for and prepare school meals on the basis of participation trends, with the objective of providing one breakfast/lunch/snack per child per day. Only one lunch and/or one breakfast and/or one snack per student per day may be claimed for reimbursement. The following steps assure compliance with this regulation:

- ◆ Be aware of participation fluctuations. Perhaps there are certain days of the week when participation regularly dips or peaks. Students are more likely to eat when their favorite menu is served. The manager should plan the amount of food needed to provide each student with one meal.
- ◆ Keep accurate production records.
- ◆ Despite careful planning, fluctuation in participation occurs.

### Non-Reimbursable Meals

When a student refuses to select the minimum food items required for a reimbursable meal, the meal cannot be claimed for reimbursement. Sponsors may either ask the student to return for additional food items so the meal will meet minimum requirements or choose not to claim the meal.

### Claiming Meals for Student Workers

USDA regulations state that recipients of reduced price and free meals shall not be required to work for those benefits. However, students are not prohibited from voluntarily working in the cafeteria. Meals served to students who work in the cafeteria are eligible for reimbursement. They must be claimed in the category in which the student is eligible. For more information concerning students working in the cafeteria, refer to Chapter 23, Personnel Guidelines & Professional Development.

#### Elementary Students Working in Food Service

**Q** *Is it permissible for elementary-age students to receive a meal at no charge in exchange for volunteering in the food service program?*

**A** Students under age 14 may do "casual labor" but may not be employed by the school. A school may provide a meal at no charge to such students and claim the student meals in the appropriate eligibility category for the student(s).



## Serving Kindergarten and Enrolled Preschool Students

Meals served to preschool children enrolled in a sponsor's educational programs may be claimed for meal reimbursement under the NSLP and SBP. Eligibility documentation must be maintained on file for all reduced price and free meals claimed for reimbursement.

- ◆ A kindergarten or pre-kindergarten student who eats an occasional meal may be claimed in the appropriate eligibility category provided that documentation is on file.
- ◆ A kindergarten or pre-kindergarten student who normally participates in the Special Milk Program, but eats an occasional school meal, may be claimed for either Special Milk or school breakfast/lunch reimbursement, but not for both on the same day.
- ◆ Kindergarten or pre-kindergarten programs that offer school breakfast or lunch to all enrolled students may not participate in the Special Milk Program.
- ◆ Morning kindergarten and pre-kindergarten students who attend a Kansas public school must be offered school breakfast unless the school has received a breakfast waiver from KSDE.

## Serving Older Students

Students 21 years of age and older can be claimed for reimbursement if they are an “enrolled” high school student as defined in the Program Agreement (see Chapter 3, Program Agreement, B. Definitions).

## Serving Visiting Students

Meals served to students who are visiting from other schools during a specific school function (i.e. vocal competition, band day) can be claimed for “paid” meal reimbursement. Visiting students should be charged paid meal prices for the breakfast or lunch. A school official must explain the reason for the high paid meal count on the Daily Record of Lunches Served (Form 9-A). Meals served to individual school-age guests who are not participating in a specific school function may not be claimed for reimbursement.

## Serving Students Off-Site

The Child Nutrition Program regulations require reimbursable meals to be served on school premises or at a school-related location. Meals taken off-site are not reimbursable. Meals given to students to eat on the bus and meals taken home with students due to early dismissal are not reimbursable.

Meals consumed on school-sponsored and supervised field trips may be reimbursed if the meals are prepared by the school food service staff, meet meal pattern requirements and are served and consumed as part of a school-related function. A list, roster, or other method of claiming the meals by category must be used to record counts. See Roster of Student Meals Served (Form 9-H) for a sample form. Refer to Chapter 4 for more information concerning school-prepared sack lunches.

## **Serving Students in Alternative/Cooperative Schools**

Many public school districts participate in some type of alternative/cooperative school or campus that serves students from several districts. Procedures for maintaining applications and counting and claiming meals must be established.

It is acceptable for the "host sponsor" (i.e. the physical site where the student attends school) to keep a copy of the student's Application for CNP Benefits or Direct Certification letter on file from the "home sponsor". To protect the confidentiality of the student's eligibility information, CNP applications and Direct Certification letters should never be faxed.

The host sponsor, provides meal service and may claim reimbursement for students in the appropriate eligibility category. A student's attendance in such a school may be short-term (a few days) or long-term (entire school year). Adjustments and notations should be entered on the Daily Record of Lunches Served to accurately document the number of eligible students.

## **Serving Guests**

Adults, visiting students and very young children who visit the program must pay the adult meal price or an established guest meal charge. A sponsor may wish to establish a meal price for very young children. If the sponsor does not set a separate price for very young children, the adult meal price must be paid for the child's meal. Guest meals cannot be claimed for reimbursement.

## **Exchanging/Borrowing Tickets**

Exchanging or borrowing meal tickets/cards is prohibited in order to protect the confidentiality of students' eligibility category and to ensure that all meals are claimed in the correct eligibility category.

## **Accepting Cash at the Point-of-Service**

If cash is accepted at the point-of-service, a prepayment or post-billing system should also be in place to prevent overt identification of a student's eligibility category. The sponsor should:

1. Actively promote prepayment for reduced price and paid meals so that overt identification of the eligibility category does not occur. The first step in getting students to prepay is widespread and continuing publicity advertising the availability of the prepayment option. To be successful, a prepayment promotion should also include incentives for students to prepay.
2. Prepayment must be accessible and convenient for students. Students should be able to prepay for their meals in a common location at designated times during the week so that overt identification of the student's eligibility category is prevented.
3. Cash accepted on the serving line for reduced price and paid meals must be deposited into the student's account. The price for the reimbursable meal would then be deducted from the student's account, thus concealing the amount paid for the meal.

4. Instruct cashiers to use language that does not overtly identify eligibility status when cash is received on the serving line (e.g. “Thank you”, or “Shall I put all of this in your account?”). A payment system does not meet program requirements if it displays a balance paid/due or the student’s eligibility category.
5. Monitor procedures for accepting cash on the serving line by using the School Food Service On-Site Accountability Review (Form 9-G).

In meal accountability systems that allow reduced price eligible students to pay cash for their meals at the point-of-service, the cashier must have a way to determine if a student is to pay the reduced price or the paid price. To obtain an accurate meal count by category without overtly identifying the student's eligibility category, the cashier may use a coded roster listing all paid, reduced price and free students; record the names of all paid and reduced price students paying with cash on the serving line; or enter the student's name and amount received into the electronic accountability system.

### Charging Meals

Refer to “Meal Charging Policy” in Chapter 12, Financial Management. If students are allowed to charge a school meal, the sponsor must assure that the student’s eligibility category is not overtly identified. Regardless of the type of accountability system used, the sponsor must assure that the names of students who charge meals are recorded and the charged meals are counted in the appropriate eligibility category.

**Q-1** *If a student has exceeded the school's charge limit and the school offers the student substitute foods (e.g. a peanut butter sandwich and milk) rather than the reimbursable school meal, may the substitute foods be claimed for reimbursement?*

**A** No. Only meals that meet the meal pattern requirements may be claimed for reimbursement.



**Q-2** *If a student has reached the school's charge limit, may the school deny the student service of a meal?*

**A** If a student in the reduced priced or paid category has charged meals in excess of the Sponsor’s established policy, the student may be required to pay for the meal prior to being served. Students eligible for free meals may not be denied a reimbursable meal, regardless of the number of “charges” the child has made in the past. For additional information, refer to Chapter 4 regarding denying school meals and to Chapter 12 concerning charge policies.

## Lost, Stolen, Misused or Damaged Meal Tickets/Cards

KSDE requires that the ticket/card replacement policy be the same for paid, reduced price and free students.

All tickets/cards should identify the student by name. This will help prevent the possible re-use of lost or stolen tickets.

Sponsors may use a variety of procedures for counting student meals. Sponsors that use automated systems with bar coded tickets/cards must not create barriers to participation when ticket/cards have been lost, stolen, misused or damaged.

When replacing a paper ticket, sponsors should make every effort to provide a replacement with the same number of meals as were left on the lost, stolen, misused or damaged ticket.

USDA instructions regarding handling lost, stolen, misused and damaged paid, reduced price and free meal tickets state that schools may establish their own procedures regarding this matter, except that any system that limits the number of tickets reissued must conform to the following standards:

1. Parents and students must be advised in writing of the school's policy regarding lost, stolen, misused and damaged tickets and of the students' corresponding responsibility for their tickets. School officials must provide this notice at the time meal tickets are sold or distributed.
2. A minimum of three (3) ticket/card replacements must be allowed for each student within each school year. This includes the initial ticket/card and three (3) replacements.
3. Students cannot be denied a meal while waiting for a replacement ticket/card to be issued. An alternate arrangement must be made to allow the student to receive meals. Alternate meal arrangements may include:
  - ◆ Accompanying the student through the cafeteria line; or
  - ◆ Manually looking up the student account number; or
  - ◆ Issuing daily one-meal paper tickets; or
  - ◆ Issuing a paper card with a student account number on it.
4. The school must maintain a list of students and the number of replacement tickets/cards they have received. Prior to denying a meal the list should be reviewed to determine if the student has had at least three (3) ticket/card replacements within the school year.
5. At least one advance written warning must be given to the student and the parent(s) prior to denying a meal or ticket/card replacement. The written warning must include an explanation that the student has repeatedly requested replacement tickets/cards and that each subsequent time the student fails to have a ticket/card, he/she will be expected to either bring a meal from home or pay full price for the school meal. Notification of Ticket/Card Replacement (Form 9-1) can be used to provide the written warning.

6. Meals must always be provided to pre-kindergarten, young elementary school students or disabled students who may be unable to take full responsibility for a meal ticket.

Using these criteria, sponsors may develop the most administratively feasible system to handle lost, stolen, misused or damaged tickets/cards as determined by individual school circumstances and the frequency of ticket issuance. In cases of repeated ticket/card loss, misuse or damage, school administrators may wish to contact an adult household member to arrange a meeting to discuss the problem.

### Misplaced Meal Ticket/Cards

If a sponsor issues meal tickets or cards, an alternate procedure should be in place to allow a student to eat a school lunch or breakfast when they do not have their meal ticket/card with them. The procedure should allow for accurate meal accountability and should assure that the eligibility category of a student eligible for reduced price or free meals is not identified in the process. Schools have several options:

1. Students may be asked to go to the end of the serving line so students with tickets can be served more efficiently. As the student is served, the student's name may be looked up on the electronic accountability system or the student's name may be recorded so that the student will be accurately charged and the meal accurately claimed for reimbursement.
2. Students may be asked to go to the office to pick up a one-day or replacement-type ticket. The replacement-type ticket must allow the point-of-service accountability system to accurately count the meal by category. A code may be placed on the replacement ticket so the ticket clerk can identify the meal category.
3. If a computerized system is used, the student's name or bar code number may be manually entered into the computerized system.
4. Students may be allowed to record their name on a list at the point-of-service. The list may be coded after meal service so the meal is accurately claimed in the correct meal category for each student. The list must be maintained on file with the day's accountability documentation to support the meal counts for that day.

Schools have several methods available to reduce the number of students that come to the line without tickets including:

1. Teachers distribute tickets to students just before meal service.
2. Tickets are stored in a card rack near the food service cashier. Students pick up their tickets from the rack and give the ticket to the clerk at the point-of-service. The clerk must look at the ticket to assure the student presented his/her own ticket. The clerk replaces the tickets on the rack following the meal service period. Ticket racks or trays must be stored securely when meals are not being served.
3. The cashier scans bar codes instead of issuing a ticket/card.
4. If a computerized accountability system is used, students can enter their own PIN numbers at the point-of-service. The ticket clerk would be required to watch the computer monitor to assure the student used his/her own PIN number.

Prior to implementing changes in its meal accountability system, the sponsor must update its collection and accountability procedures for each site on its Site Application(s) in KSDE's computer system, KN-CLAIM. Before changing its approved procedures, the sponsor must receive approval from KSDE for the revisions.

### **Money in Account but No Ticket**

**Q** *When a student does not have a meal card, but has money in his/her meal account, may the school deny the student a meal?*

**A** No. A system must be established to allow the student to eat the meal.



## **Replacement of Multiple-Purpose Cards**

Some systems use a multiple-purpose card for meal counting, student identification, library checkout, etc. The school administrative office may charge the student to replace the card, but alternate meal arrangements must be made in order to allow the student to eat lunch or breakfast until a replacement card is issued. Examples of alternate meal arrangements are listed in the section above. It is important to keep in mind that meals cannot be denied to students unless the lost, stolen, misused and damaged ticket procedures, as described on the preceding pages are followed.

## **On-Site Accountability Reviews**

A sponsor with multiple serving sites must conduct an annual on-site accountability review of each serving site. All on-site reviews must be completed by February 1.

The purpose of the on-site review is to ensure that the accountability system (as specified on the sponsor's approved collection and accountability procedures in KSDE's computer system, KN-CLAIM) is being used correctly. Someone who is not involved with the daily operation of the system must complete the review. Examples of persons who may complete the reviews are the authorized representative, superintendent, food service director, etc. A building principal should not conduct the review in his/her own building. A principal may conduct the review at other serving sites.

The School Food Service On-Site Accountability Review (Form 9-G) should be used to document the findings of the on-site accountability review. In addition to this form, the reviewer should have a copy of the approved accountability procedure for each serving site.

If the approved accountability procedure is not being used correctly, corrective action must be implemented, and a follow-up review must be conducted within 45 calendar days following the first review. Use the review form to specify corrective action and to document that a follow-up review was conducted. The completed review form should be filed with the sponsor's other food service records.