



## COUNTING MEALS



Federal reimbursement is provided for meals served to eligible students that meet program requirements. The amount of reimbursement per meal varies by category (free, reduced price and paid). To be eligible for reimbursement, school staff must accurately count meals served to students by category at the point of service and record these counts on a daily basis. Daily counts must be compared to attendance using the “Edit Check Worksheet.” They must also claim the correct number of meals each month by category.

### Reimbursable Meals:

This term is used for meals that meet USDA meal pattern requirements. It means the correct food components and portion sizes are served to children according to grade/age group under the menu planning option used by the school district. Each school district selects either the Enhanced or Traditional Food Based Menu Planning Option (using meal patterns) or the Nutrient Standard Menu Planning or Assisted Nutrient Standard Menu Planning Option (using nutrient analysis of menus by computer prior to meal service). This is confirmed in the annual application to NDE- Nutrition Services. Offer Versus Serve (OVS) requirements for each option must also be met. School staff that count meals must be trained in regulations regarding meal pattern and OVS.

### Point of Service Meal Counts:

A point of service meal count is **required**. It is defined by regulation as a meal count taken at “that point in the food service line where it can be **accurately** determined that a reimbursable free, reduced price or paid lunch and/or breakfast has been served to an eligible child.” The **end of the serving line** is considered the point of service. This is after **all** foods that contribute to the meal pattern, including salad or food bars, have been offered to the students.

### Exceptions to a Point of Service Count:

Exceptions to an end of the line count are rare and **must** be based on a physical barrier that prevents the meal count from being taken at that location. Basically, this means it is not possible to do the meal count at the end of the serving line without remodeling the area. Convenience or resistance to change is **not** an acceptable reason. Requests for a waiver to this requirement must be submitted in writing to the Nebraska Department of Education - Nutrition Services. A new waiver must be requested **each year** with the application. The waiver **must** state a clear reason for the request and how the school will guarantee that each meal served is reimbursable.

Food service staff behind a serving line cannot be responsible for checking trays if any food that contributes to the meal pattern is served away from the serving line. Schools are strongly discouraged from solving this problem by denying children the OVS option. Allowing children the right to select the food they want to eat pleases them and may increase participation. OVS will also reduce plate waste. This can save the school food service money for food and labor.

### Acceptable Counting Methods:

Meal counts can be taken manually using tickets or a roster. Both need to be coded to designate category. This must be done carefully so the difference between tickets **is not observable**. A computerized system might use student identification numbers or coded bar lines on tickets/cards.

Important Points
Counts taken in the classroom, attendance counts, the number of tickets sold/issued, head counts, tray counts and counts obtained by “backing out” any number of lunches or breakfasts served are <b>not</b> point of service counts.
Color-coding or single-symbol coding of tickets/rosters by category using obvious identifiers such as F, R, P are prohibited.
School districts are responsible to document the accuracy of any computer software used for point of service meal counts.

Meal count systems that are **not acceptable** because they do not provide a daily count at the point-of-service, by category, include:



- **Attendance counts** – using the number of students in attendance as a meal count. This does not provide a count of meals actually served and those are the only meals that may be claimed for reimbursement.
- **Tray or entrée counts** – counting the number of trays or entrees used during the meal service to obtain the meal count. This does not provide an accurate count of reimbursable meals-only of trays and entrees. 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, etc. Each **meal** must be monitored to ensure that all the meal requirements have been met.
- **Classroom counts** – counting the number of students in the class who indicate that they intend to eat a meal (prior to the meal service itself). Students “intending” to each may not actually do so. The count taken prior to the meal service will not reflect those changes and the count of meals served may not be accurate. Also, there are no controls at the point-of-service to ensure that the meals counted are actually reimbursable.
- **Counts taken anywhere other than at the point-of-service** – (unless otherwise approved by the state office). 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. The end of the serving line is considered the “point-of-service”.
- **Prepaid/charged meals counted on day paid** – when students either prepay or charge their meals, these 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 re-paid.
- **Second meals claimed for reimbursement** – second meals served to students in any category are claimed for reimbursement. Districts can claim only one meal per eligible student per day.
- **Ineligible persons claimed for reimbursement** – meals served to ineligible students, adults or visitors are claimed for reimbursement.
- **Cash converted to meals** – using cash totals to determine the number of meals served. This does not provide a count of reimbursable meals served. Also, this allows cash collection errors to translate into meal count errors.
- **A la carte/special sales items claimed for reimbursement** – food items sold independently of the reimbursable meal and not priced as a unit are claimed for reimbursement.
- **Category/cash back-out system** – one or more of the meal categories are calculated by subtracting the number of meals of one or more meal categories (free, reduced-price or paid) from the total meal count to get a count of another meal category.
- **Delivery counts of meals produced off-site** – the number of meals delivered to a school is not necessarily the number of meals that were actually served.
- **Inaccurate computer software systems** – all software should be carefully reviewed and accuracy documented.
- **Visual identification without backup** – eligibility is determined based only on the cashier’s or counter’s visual identification and knowledge of the students’ eligibility categories.
- **Any of the acceptable example systems described that are not implemented properly.** – Even if the system is approved on paper, all necessary procedures must be followed in order for the meal count system to be acceptable. Software programs must be carefully evaluated and thorough training provided. All appropriate staff should be adequately trained in their responsibilities.