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ABSTRACT

This manual contains information about the selection and implementation of a meal counting and claiming system for the National School Lunch Program (NSLP) and the School Breakfast Program (BSP). Federal reimbursement is provided for each meal that meets program requirements and is served to an eligible student. Part 1 explains the six elements of an acceptable meal-counting and claiming system: eligibility documentation, collection procedures, point-of-service meal counts, reports, claim for reimbursement, and internal controls. Part 2 describes examples of counting and claiming systems, including procedure variations for each. These include roster, coded ticket/token, automated ticket tabs, bar-coded and magnetic strip cards, coded identification cards, and verbal identifier systems. The manual describes each system and its coding alternatives, point-of-service accountability procedures, payment alternatives, advantages and disadvantages, and necessary equipment. Exercises and further information on specific areas of the meal-count system are offered in the third part. Part 4 provides a glossary of terms and sample forms. (Contains 9 references.) (LMI)

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Meal Counting and Claiming Manual

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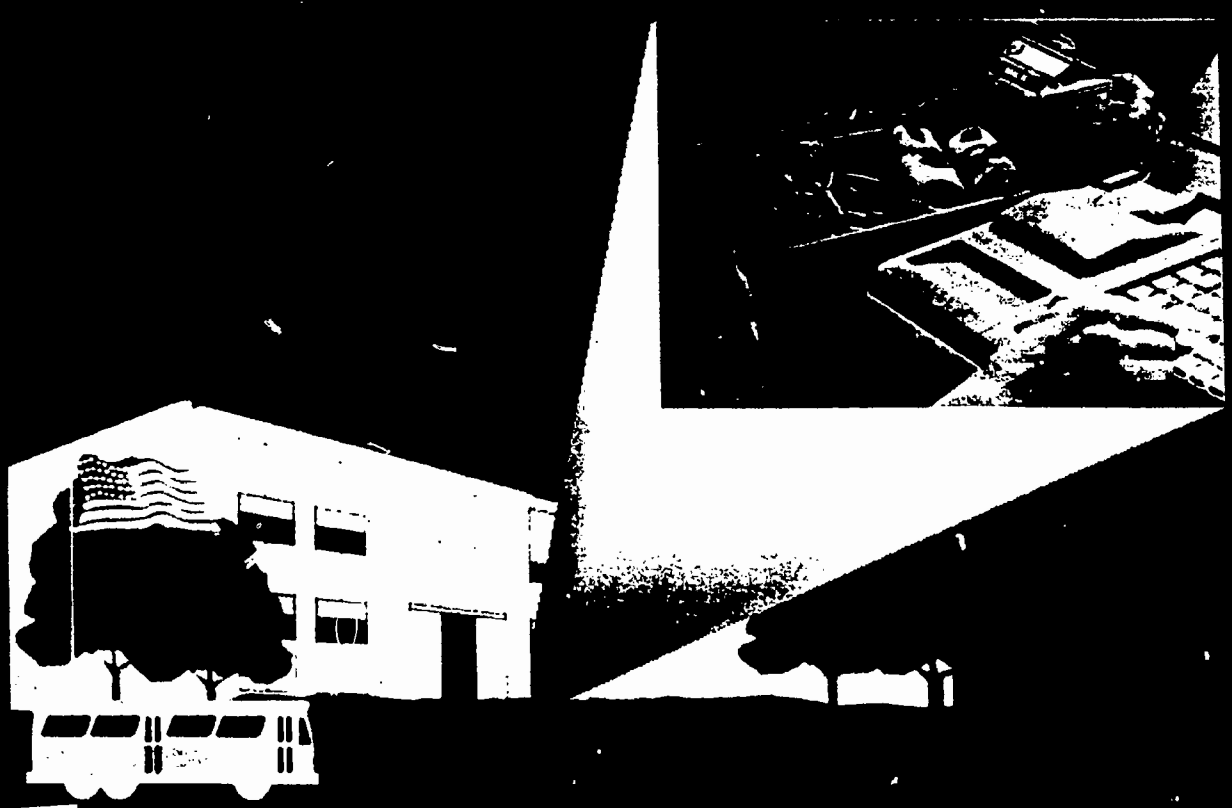

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This manual contains information on Federal policy regarding meal counting and claiming systems in the National School Lunch and School Breakfast Programs. Policies in your State may vary. State agencies may institute State policies that do not conflict with the Federal requirements. Check with your State agency if there are any questions regarding State policy.

The National School Lunch and School Breakfast Programs are equal opportunity programs. If you believe you or anyone has been discriminated against because of race, color, national origin, sex, age, or handicap, write immediately to the Secretary of Agriculture, Washington, DC 20250.

April 1991

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Introduction

This manual contains information on the selection and implementation of a meal counting and claiming system for the National School Lunch Program and the School Breakfast Program.

There are four parts to the manual. Part 1 explains the six elements of an acceptable meal counting and claiming system. Part 2 describes actual example systems including procedure variations for each. Part 3 contains exercises and further information on specific areas of the meal count system. Part 4 provides a glossary of terms, bibliography of references, and sample forms that may be used in the meal counting and reporting processes.

In order to provide practical guidance, descriptions of several acceptable systems currently being used are described. These are just a few of the systems possible, and many variations of procedures exist.

It should be noted that any system, no matter how well structured, can fail if it is not implemented correctly. It is essential to ensure that all personnel involved in the system are properly trained and that all officials in the school system understand their roles in making the school food service programs accountable.

PART 1

Elements of an Acceptable Counting and Claiming System

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 category, i.e., paid, reduced-price, and free. Additionally, the number of meals served free and reduced-price and claimed for reimbursement must have adequate documentation on file to support the claim.

To do this, any school food service meal counting and claiming system must contain all of the basic elements listed below. How each element is implemented may vary depending on the specific procedures chosen by a school food authority (SFA) (may also be called "school district" or "school division"). All necessary elements of a system must be in place and all food service personnel adequately trained before any meal counting and claiming system can meet the accountability requirements.

Elements of an acceptable counting and claiming system include:

- Eligibility documentation
- Collection procedures
- Point of service meal counts
- Reports
- Claim for reimbursement
- Internal controls

Each of these elements is essential to operating an accountable system. Although this manual focuses on those elements that involve actual meal counting and claiming, it is important to realize that all elements work together to make an acceptable system. No part should be left out or underemphasized.

We will now briefly examine each element in more detail before actually describing examples of individual systems. For more information concerning system requirements, refer to the *AccuClaim Manual Meal Counts Count!,* FNS 260, January 1990.

Eligibility Documentation

You must have documentation based on correct free and reduced-price eligibility determinations supporting the eligibility of each student receiving free and reduced-price meals. This documentation is either: (1) a current, approved free and reduced-price application; or (2) If chosen as an option by the school food authority, a list of names of students obtained directly from the appropriate food stamp or Aid to Families with Dependent Children (AFDC) office indicating that such children are members of households receiving food stamps or AFDC benefits. This documentation provides the basis upon which students are provided free and reduced-price meal benefits which may be claimed for Federal reimbursement. (For further information concerning free and reduced-price eligibility, see *Eligibility Guidance for School Meals.*)

For requirements concerning eligibility documentation for residential child care institutions (RCCIs), contact your State agency.

Collection Procedures

Collection procedures refers to all the steps within the meal count system involved in paying for meals and issuing and collecting the medium of exchange. A medium of exchange is defined as cash or any type of ticket, token, ID, name, or number which eligible students exchange to obtain a meal.

Collection often occurs simultaneously with meal counting and is discussed in each example system (see **Payment Alternatives** sections). Collection procedures should facilitate rather than inhibit the meal count system. Also, overt identification must be prevented during issuing and collecting the medium of exchange. Further information may be obtained on approved collection procedure options from your State agency.

> OVERT IDENTIFICATION: Eligibility information must never be publicized or used in such a way that students' eligibility categories may be recognized by other students. Students receiving free or reduced-price benefits must not, at any time, be treated differently from students who do not receive these benefits. SFAs are required to ensure that there is no physical segregation, discrimination, or overt identification of any student eligible for free or reduced-price benefits.

Point of Service Meal Counts

Meals are counted at that point in the food service operation where it can be accurately determined that a reimbursable free, reduced-price, or paid meal has been served to an eligible student.

> REIMBURSABLE MEALS: All meals served in the National School Lunch and School Breakfast Programs and counted for reimbursement must meet the meal pattern requirements as specified in the program regulations and be served to eligible students. For further information concerning reimbursable meals and offer versus serve, see the *Meal Pattern Requirements and Offer Versus Serve Manual*, FNS-265, August 1990.

There are different ways to count meals served by category each day. Your procedures must ensure that meals counted: (1) meet the meal pattern requirements, (2) are served to eligible students, and (3) are counted daily by category. (Information on exceptions for special provision schools may be obtained from your State agency.) Also, only one meal per student per meal service may be claimed for reimbursement. Adult meals, a la carte items, and second meals are not reimbursable and should be accounted for separately. Meal count method options are described in "Example Meal Counting and Claiming Systems" in Part 2 of this manual.

Reports

The numbers of reimbursable meals served daily, by category to eligible students are recorded and reported by school food service personnel to the SFA. The particular recording method used 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.

School reports may be referred to as "daily record of operations," "daily/weekly food service reports," "daily report of participation," etc. Any report format used must provide a complete record of the day's meal service so that the required information can be transferred to the SFA. Sample meal count reporting forms are provided on pages 49-56.

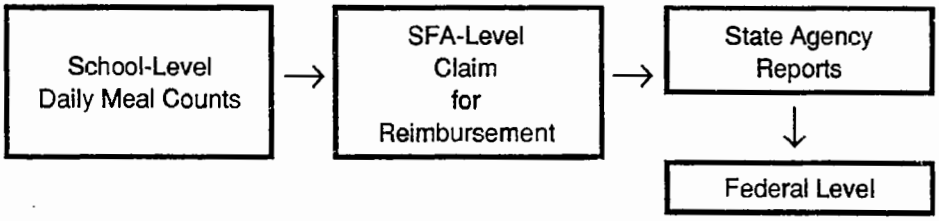
Claim for Reimbursement

School meal counts, by category, are submitted to the SFA on a daily, weekly, or monthly basis. The counts from all schools are combined to generate a monthly claim for reimbursement. This is called consolidating the claim. After the claims are consolidated, they are submitted by the SFA to the State agency. The State agency is responsible for paying the Federal reimbursement for the reimbursable meals claimed as served by category during the claiming period.

Reimbursement rates are different for each category of meal benefit (free, reduced-price, and paid) and for each type of meal service (lunch, breakfast, and supplements). Thus, accurately counting, recording, and consolidating the number of meals served by category is the only way a claim for reimbursement can be properly submitted and an SFA be correctly paid for the meals served.

While there are standard procedures for filing claims for reimbursement to the State agency, the procedures for consolidating school meal counts may vary. The kinds of forms that are developed and used, the personnel who are responsible for consolidating the counts and submitting the claims, as well as how the information is collected and presented, may vary from SFA to SFA. (All variations depend on procedures prescribed by the State agency.)

To summarize the relationship between school-level reporting and SFA-level claim consolidation, school-level reports are generated by counting and recording numbers of reimbursable meals served by category each day. These reports are sent to the SFA where they are consolidated to produce a claim for Federal reimbursement based on the total number of reimbursable meals served in the SFA by category during the claiming period. The resulting claim for reimbursement is then sent to the State agency where it is (1) processed for payment for the appropriate amount of Federal reimbursement, and (2) consolidated into State-level reports to USDA, Food and Nutrition Service (FNS).



Internal Controls

An SFA must establish internal controls to ensure that an accurate claim for reimbursement has been made. Internal controls protect SFAs from having erroneous claims and potential overclaims. Edits and monitoring are examples of internal controls.

Edits compare meal count data to other information (e.g., number of eligible students and attendance figures, etc.) to identify possible problems in the meal count system. Any meal counts that do not seem reasonable should be explained or investigated to ensure accuracy. A test of reasonableness cannot be defined for all circumstances but examples of what **could** be considered "unreasonable" unless explained include:

- Meal counts that exceed the number of eligible students in attendance on any given day.
- Constant counts - meal counts are the same every day.
- Meal counts where extremely high percentages of eligible students eat every day.
- Pattern counts - counts that seem to repeat in patterns.
- Served count equal to delivery count for vended meals.

Monitoring ensures that the school's meal count reports are based on the approved counting system and that the counting system, as implemented, yields the actual number of reimbursable free, reduced-price, and paid meals served for each day of operation. If monitoring discloses problems with a school's meal counting or claiming procedures, the SFA must ensure that a corrective action plan is implemented and problems are resolved.

To review, the six elements that are essential to operating an accountable meal counting and claiming system are:

- Eligibility documentation
- Collection procedures
- Point of service meal counts
- Reports
- Claim for reimbursement
- Internal controls

These elements should always be kept in mind while choosing the meal counting and claiming system to be used in your food service operation. We will now look at choosing a system in more detail.

Choosing a System

Systems should be chosen based on the degree of meal accountability, needs, priorities, and available resources of the school or SFA. Several factors should be considered before making a decision. The system chosen will depend on the number of meals served, number of students participating in the program, grade levels involved (high school or elementary), cost of implementing and maintaining a collection procedure, personnel (office or food service) who will be responsible for sales and recordkeeping, and the number of employee hours available for sales and recordkeeping.

Whatever system is chosen, it must provide an accurate POINT OF SERVICE count:
- **Of reimbursable meals served (one per eligible student per day)**
- **By category (free, reduced-price, and paid)**
- **Each day**
- **Without overtly identifying students' eligibility categories**

There are several main areas to examine when choosing a meal count system including meal accountability, administrative considerations, and cost of implementation. The manner in which these areas are involved in the actual meal count system will vary depending on the type of system implemented. Because the meal count system is an integral part of the food service program in general, all facets of the program that are affected should be reviewed. For instance, if the way that meals are counted does not provide a clear and correct accountability trail, the system would not reflect good management practice even though the actual meal counts may be correct. Thus, the following are some areas of consideration:

Meal Accountability:

Point of service capabilities
Prevention of overt identification
Student eligibility recorded and controlled
Reimbursable meals served/counted

Administrative Considerations:

Edits and internal checks
Reports, personnel/training
Account balances maintenance
Financial analysis (budget/sales)

Cost of Implementation:

Daily operations
Personnel training (cost/time)
Hardware*
Software program*
Support/updating processes*
Maintenance/repair (registers, computer terminals, etc.)

* Indicates concerns specifically for automated (i.e., computer or automated cash register) systems.

Some factors to consider in determining whether a manual or an automated system would best fit a school's needs are the (1) cost, (2) size and characteristics of the school and SFA, (3) number of personnel needed to operate the system, and (4) amount of time needed to operate the particular system during the meal-service operation as well as in making counts and reports. The process of system selection is very complex and unique to the individual school or SFA. For assistance in defining your needs and identifying a system that will meet them effectively, contact your State agency.

PART 2

Example Meal Counting and Claiming Systems

Following are brief descriptions of several meal counting and claiming systems. Remember, any of the systems presented in this manual may be acceptable, but ONLY if they are implemented correctly. Meal counting and claiming systems may look good on paper, but if not operated correctly could result in inaccurate meal counts.

It is not possible in this manual to describe every system. Each system presented here could include a number of variations and modifications. Also, many of the systems can be used alone or together with other systems. Whatever the system, it must fit the needs of the individual school and school food authority (SFA), prevent overt identification, and provide accurate daily counts by category. Also, not all State agencies approve of all systems and individual selections are subject to State agency approval.

Some information, such as coding and payment alternatives, is repeated in the example descriptions with the intention of each description standing alone as a reference guide for a particular type of system. With such a format, all details pertaining to a specific system may be found in one place.

The example systems described in this manual are:

1. **Roster** systems including coded/uncoded rosters, number lists, and class lists
2. **Coded ticket/token** systems with various ticket procedures
3. **Automated tab tickets**
4. **Bar-coded and magnetic strip cards**
5. **Coded ID cards** used in manual and automated systems
6. **Verbal identifiers** and the various ways they may be used

Each example system includes:

- System description
- Coding alternatives
- Point of service accountability example procedures
- Payment alternatives
- Advantages and disadvantages
- Equipment needed

For information on meal counting and claiming systems for residential child care institutions (RCCIs), contact your State agency.

Roster

Roster Description

For the purposes of this manual, the word "roster" will refer to a list of eligible students used at the point of service to record reimbursable meals served. Rosters may be manually prepared lists or computer-generated printouts. When rosters are used at the point of service to record the number of reimbursable meals served by category, they must meet several requirements.

Rosters must be based on current and correctly approved free and reduced-price applications of all students enrolled in the school and must include those who have not been approved for free or reduced-price meals (i.e., eligible for paid meals). A roster must be up to date and accurately reflect the correct eligibility category of each student in order for the meal count by category to be correct. Inaccurate counts may occur if the rosters are not current with the status and total numbers of eligible students, or if the meals served are not counted at the point where it can accurately be determined that they are reimbursable.

Rosters must be updated in accordance with Food and Nutrition Service (FNS) regulations and policies when there is any change in eligibility determinations. The names of students who have withdrawn from school should be marked off, and the date of withdrawal should be noted. Names (or codes) and eligibility categories of newly enrolled students must be added and the date noted. Eligibility changes due to change in family size, income, and/or verification must also be made and dated.

Roster Coding Alternatives

The procedures used with a roster must prevent overt identification. The roster should be coded in such a way that a student's eligibility category is not identifiable by anyone other than the food service personnel taking the count. Any roster used at the point of service and visible to students should use a code that is difficult for students to discern but easy for the cashier to recognize and count correctly.

If a roster is never visible to students, any coding method may be used. For any roster visible to students, single-symbol coding, (for example, "A," "B," "C"; "X," "Y," "Z"; "1," "2," "3," etc.) used to indicate free, reduced-price, or paid categories is not recommended because of the ease with which students are able to recognize the meaning of the code (some States may prohibit all single-symbol coding). For the same reason, multiple coding of the same symbol, for example "AAA," "BBB," "CCC," etc., are also not recommended. Some codes have been prohibited at the Federal level because they are too recognizable and therefore allow overt identification. These include the actual designations of free, reduced-price, and paid; or use of "F," "R," "P"; or different colored rosters for free, reduced-price, and paid. The following coding alternatives would be acceptable:

Coding by series: Using four- or five-digit numbers in a series. One way to do this would be to designate the numbers 1000 through 1999 for "free," 2000 through 2999 for "reduced-price," and 3000 through 3999 for "paid."

EXAMPLES: #1453 = free; #2314 = reduced-price; #3000 = paid

Coding by student ID number: Using the last digit in a student's ID number to indicate the appropriate eligibility category. For example, a number ending in 0 reflecting the free category, a number ending in any odd numeral signifying the reduced-price category, and a number ending with an even numeral indicating the paid category.

EXAMPLES: #12340 = free; #22355 = reduced-price; #45656 = paid

Coding by variations: Varying the way in which the student's enrollment data is written on the roster or varying the placement of some other item on the roster.

EXAMPLES: 10/2/90 = free; 10-2-90 = reduced-price; 10-2-1990 = paid

Coding by subtle differences: Employing different printing styles or spacing or underlining parts of the student's name, etc., to indicate different categories.

EXAMPLES: Scott <u>Daniels</u> = free; <u>Scott Daniels</u> = reduced-price; <u>Scott</u> Daniels = paid

Coding by number of digits: Varying the length of coded numbers by category. For example, free is indicated by four-digit numbers, reduced-price is indicated by five-digit numbers, and paid is indicated by six-digit numbers.

EXAMPLES: #3232 = free; #43564 = reduced-price; #333356 = paid

Rosters should be organized so that names or numbers can be easily located (i.e., listed alphabetically, or alphabetically by class, and/or by grade). Many types of rosters are possible. However, several things should be on any roster if it is used as a means of counting meals by category at the point of service.

In order to facilitate accurate counts, rosters should include:

1. Name of the student (or identification number)
2. Student's **current** eligibility category in code
3. Enrollment and eligibility changes noted and dated
4. Easy system of marking meals served

Roster Point of Service Accountability Procedures

The roster may be used together with different meal count procedures. For example, a roster may be used with a verbal identifier such as a name or number that the student gives to the cashier. The roster may also be used with a ticket/token system or ID card system. Following are brief descriptions of several types of rosters and how they may be used. Specifically, the roster systems that will be described here are coded and uncoded rosters, number lists, and class lists.

• **Coded Roster** - The cashier or other person counting the meals is given a list of names of students participating in the food service program. A code indicating the appropriate eligibility category -- free, reduced-price, or paid -- is marked next to each name. At the point of service where each student receives a reimbursable meal, the student tells the cashier or meal counter his or her name or number or shows an ID card. The cashier matches either the name or number given verbally or on the card with the appropriate name or number on the roster and makes a mark or check at the appropriate place on the roster to indicate that the student has received a reimbursable meal. After the meal service, the cashier tallies up the meals marked by category and records them in a daily count by category. For the following example of a prepayment roster system, free eligibles are indicated by the numbers 1000-1999, reduced-price eligibles 2000-2999, and paid eligibles 3000-3999. At the end of day 2 the coded roster appears as follows:

CODED ROSTER

Week of: 10/2 Day

Name	Number	1	2	3	4	5	
John Smith	2345	X	X	/	/	/	
Susan Roberts	1872	X	X	/	/	/	
David Brown	2555	X	X	/			
Scott Daniels	3232	X	/	/	/	/	

Meal-service days (or dates)

Paid meal = /
Meal served = \
Meal paid and served = X

John - Eligible for reduced-price benefits, has prepaid for the whole week (/), and received a reimbursable meal on days 1 and 2.

Susan - Eligible for free meals and is always marked on the roster as prepaid. She received reimbursable meals on days 1 and 2.

David - Eligible for reduced-price benefits, prepays daily before each meal service. He has received meals on days 1 and 2 and has already prepaid for a meal on day 3.

Scott - Eligible for paid meals and has prepaid for the week. He received a reimbursable meal on day 1 but was absent on day 2.

• **Uncoded Roster** - The cashier or other person counting the meals is given a list of all participating students' names. Money is collected prior to the meal service and marked on the roster as prepaid. Students eligible for free meals are always marked as prepaid. As students pass the point of service, they identify themselves to the person with the roster or list who puts a mark by the student's name to indicate they were served a reimbursable meal.

Students may identify themselves in a variety of ways. They may give a verbal identifier like their name or an assigned number, or they may present an ID card that shows the cashier the student's identity. After the meal service, the marks on the roster are compared to a master list of names or ID numbers that shows each student's eligibility category for free and reduced-price benefits. From this comparison, the cashier is able to make a count by category. The following is an example format of what an uncoded roster might look like for the afternoon of the date 10/5:

Meal-service dates

Prepaid meal = /
Meal served = \
Meal prepaid and served = X

UNCODED ROSTER

Date	10/2	10/3	10/4	10/5	10/6
Student's Name					
John Smith	X	X	X	X	/
Susan Roberts	X	X	/	X	/
David Brown	X	X	X	/	/

John - The cashier compares the roster with the master list and finds that John is eligible for reduced-price meals and has prepaid and received all meals for the week up through 10/5.

Susan - Was absent on 10/4. The cashier compares the roster with the master list and finds that Susan is eligible for free meals and so is always marked on the roster as prepaid.

David - Prepaid for the week but did not eat on 10/5. The cashier, seeing that David is eligible for reduced-price meals when she compares the roster to her master list, will credit David for that meal the following week.

The main difference between using an uncoded roster and a coded roster is that a coded roster provides a count by category at the same time the meal count is taken. Unlike an uncoded roster, the coded roster does not need to be compared to a master list to get a count by category.

• **Number List** - The number list is not really considered a roster, but procedures are similar to the roster system so it will be described here. Each participating student is given an identification number. The numbers may or may not be coded to reflect each student's eligibility category. If a prepayment system is used, numbers of the students who have prepaid may be marked with a slash in the opposite direction, or circled or underlined, etc., at the time of payment and then marked again when the meal is actually received. At the point of service, all students provide the number, either verbally or by presenting an ID card, to the person counting the meals who marks by or through the student's number on the list to indicate they were served a reimbursable meal.

After the meal service, if the number list is coded, a count by category can be made by simply tallying the numbers in each category that were marked. If the number list was not coded it must be compared to a master list of names or ID numbers of students eligible for free or reduced-price benefits, and paid eligibles to obtain a count by category.

This is an example of a coded number list sheet that might be used during a meal service to count meals served by coded identification numbers. Numbers 1000-1999 indicate free eligibles, 2000-2999 indicate reduced-price eligibles, and 3000-3999 are for paid students. Numbers are crossed off as the coded identification numbers are presented at the point of service. For this example day, students with the following identification numbers received a reimbursable meal: 1000, 1002, 1004, 2000, 2001, 2003, 2004, 3000, 3001, 3002, and 3003. This resulted in a meal count by category of: 3 free, 4 reduced-price, and 4 paid meals served.

NUMBER LIST date 10/2/90		
~~1000~~	~~2000~~	~~3000~~
1001	~~2001~~	~~3001~~
~~1002~~	2002	~~3002~~
1003	~~2003~~	~~3003~~
~~1004~~	~~2004~~	3004

When a number list is used in a large school, it is advisable to require that all students be asked to present an ID card (at least on a spot basis) or other identification to cross-check eligibility and to prevent the unauthorized use of numbers. If more than one list is used (multiple serving lines) the list should be compared after the meal service to make sure that only one meal per day per number is claimed and to help control trafficking.

• **Class List** - Class lists are a type of roster usually kept by the teachers and may be turned in to food service personnel prior to the meal service each day. (Note: some States do not permit teachers to do this.) The food service cashier or other person counting the meals at the point of service records the meals served on the class list, totals a count after the meal service, and then returns the list to the teacher. If coded class lists are used for meal counts, they must be updated in accordance with FNS regulations and policies. If the class lists are not coded, they must be compared to a master list of names of students eligible for free and reduced-price benefits to obtain a count of meals served by category.

This is different from a general food service "roster" that contains the names of all participating students in a school and is kept by the food service manager or other staff member who is responsible for counting the meals. Class lists may be used by the teachers for purposes other than food service, while the food service roster is basically used to count and record meals served. The formats for coded and uncoded class lists and rosters may look the same. They are just employed differently.

Food service staff may request an estimated participation count from the classrooms since this aids in their planning of meal quantities. Actual meal counts may NOT be taken by the teacher before the meal service and turned into the cashier. This would not result in a point of service meal count.

Payment Alternatives in a Roster System

Basically, there are three methods of payment for meals: prepayment, cash on line (at the point of service), and post-billing. Cash on line, while an option, must generally be used in conjunction with a prepayment or post-billing system. **An all-cash line, where reduced-price and paid students pay and free students do not is almost always unacceptable because it does not prevent overt identification.** An exception to this is a cash on line system where each transaction between student and cashier occurs out of sight of everyone else. Again, every system must be approved by the State agency.

The same payment options must be available to all students regardless of eligibility category. For instance, if students eligible for paid meals have the option to pay on a weekly basis, students eligible for reduced-price meals must also have this option.

School food authorities may choose to charge meals on an individual basis for students who do not have their money. Charges may be indicated on a roster by marking an "O," "--," or other clear symbol at the time the student receives the meal and then putting a slash or line through the symbol when the meal is actually paid for. Meal counts must be made when meals are served and not when meals are paid for.

• **Prepayment** - It is important that students are able to prepay for meals in a common location, at designated times during the week so that overt identification is prevented. Prepayment in a roster system may be indicated by means of premarking a roster. There are many ways rosters can be used to record both payment and participation. For example, as money is received for meals, either by mail from the parents or brought in by the students, a slash in one direction can be made on the roster to indicate prepayment. (Free eligible students would also be marked as prepaid to prevent overt identification.) A slash in another direction indicates the student ate on a particular day. Meal counts must be made each day when meals are actually served and not when the meals are paid for. Slashes indicating prepayment for days that a student does not eat should be brought forward to the next week and are again only counted WHEN the student is served a reimbursable meal. (Check with your State agency for meal crediting policies.)

For example, if Johnnie's parents paid for all his meals in advance for 1 week, the cafeteria or office staff personnel would make a slash (diagonal mark - \) on the meal-service roster for 5 days. Then, during the week, as Johnnie passes the point of service, the cashier makes a slash in the other direction (making an "x") to indicate that the meal was received. With this system, a count by category may be obtained at the same time a log is kept of prepaid meals. Parents could be notified when more money is needed for additional meals. (For examples of rosters marked in this way see pages 12 and 13.)

• **Cash On Line** - As mentioned above, means of preventing overt identification must be considered when cash is accepted on the meal service line. Usually this means that cash on line is used along with a prepayment or post-billing system. As students pass the point of service and pay for their meal, the cashier finds their name or number on the roster and marks them as having paid for and received a reimbursable meal. To help reconcile cash receipts for the day, use different marks for prepayment, post-billing, and cash received on line.

• **Post-Billing** (may also be called a "charge system") - Parents would be billed based on the number of meals received by their child as indicated on the roster that was marked at the point of service each day. The food service or office staff personnel would tally the number of meals from the roster each month and then send the bill to the parents with the appropriate amount due according to the student's eligibility category. If the bills are sent to the parents via the students, all students must take a "bill" home in order to prevent overt identification. For free eligible students, this may mean sending just a statement of the number of meals received by the student. If the bills are sent home through the mail, this is not necessary. Meals must be counted when meals are served and not when they are paid.

Advantages of a Roster System

An advantage in using a coded roster system for counting meals is that counts by category are taken simultaneously with the actual meal count. Also, the roster system, implemented manually, provides no threat of mechanical or computer malfunction inherent in automated systems. Thus, as long as several persons are trained to use the system in case someone is absent, there is no need to develop another manual backup system.

Disadvantages of a Roster System

One disadvantage of a manual roster meal count system is that it may be too time consuming for larger schools. The time needed on the meal service line as well as after the meal service in tallying the meal count marks manually may be too prohibitive. Additional time is needed if an uncoded roster is used to compare the counts to a master roster in order to obtain the count by category. This comparison also increases the possibility of clerical errors. *Computer-generated rosters are no guarantee of accuracy and should be monitored closely for errors.*

Coded Ticket/Token

Coded Ticket/Token Description

This system includes any kind of tickets or tokens which are presented by the students to the food service staff to obtain a meal. When a ticket or token is used to obtain a meal count, several requirements **must** be met. The ticket/token used **must** prevent overt identification and **must** provide an accurate count by category of reimbursable meals served to eligible students. Tickets are usually coded to reflect eligibility categories of the students so that counts by category may easily be made. (If tickets are uncoded, there must be some way to determine the eligibility category of each student who receives a meal.)

Ticket/Token Coding Alternatives

Eligibility codes and the issuance of coded tickets/tokens must be based on current and correctly approved free and reduced-price applications. Changes in eligibility must be made in accordance with FNS regulations and policies. Since students in the free category must also obtain tickets, issuance of the tickets must not make it obvious that some students pay and some do not. Care must also be taken at the point of service that categories are not obvious to other students.

As there are many ticket/token formats and variations, there are also many ways in which tickets/tokens can be coded to reflect students' eligibility categories without openly exposing them. Tickets should be coded in such a way that a student's eligibility category is not identifiable by anyone other than the food service personnel taking the count. Tickets should use a code that is difficult for students to discern but easy for the cashier to recognize and count correctly.

Single-symbol coding, for example "A," "B," "C"; "X," "Y," "Z"; "1," "2," "3," etc., used to indicate free, reduced-price, or paid categories is not recommended on tickets/tokens because of the ease with which students are able to recognize the meaning of the code. (Some States may prohibit all single-symbol coding.) For the same reason, multiple coding of the same symbol, for example "AAA," "BBB," "CCC," etc., is not recommended. Some codes have been prohibited at the Federal level because they are too recognizable and therefore allow overt identification. These include the actual designations of free, reduced-price and paid; "F," "R," "P"; or different colored tickets for free, reduced-price, and paid. The following coding alternatives would be acceptable:

Coding by series: Using four- or five-digit numbers in a series. 1000 through 1999 for "free," 2000 through 2999 for "reduced-price," and 3000 through 3999 for "paid."

EXAMPLES: #1453 = free; #2314 = reduced-price; #3000 = paid

Coding by student ID number: Using the last digit in a student's ID number to indicate the appropriate eligibility category. For example, a number ending in 0 reflecting the free category, a number ending in any odd numeral signifying the reduced-price category, and a number ending with an even numeral indicating paid category.

EXAMPLES: #12340 = free; #22355 = reduced-price; #45646 = paid

Coding by variations: By varying the way in which the issuance date or other information is written or placed on the ticket/token.

EXAMPLES: 10/2/90 = free; 10-2-90 = reduced-price; 10-2-1990 = paid

Coding by subtle differences: Employing different printing styles or spacing or underlining parts of student's name, etc., to indicate different categories.

EXAMPLES: Scott <u>Daniels</u> = free; <u>Scott Daniels</u> = reduced-price; <u>Scott</u> Daniels = paid

Coding by number of digits: Varying the length of coded numbers by category. For example, free is indicated by four-digit numbers, reduced-price is indicated by five-digit numbers, and paid is indicated by six-digit numbers.

EXAMPLES: #3232 = free; #43564 = reduced-price; #333356 = paid

Ticket/Token Point of Service Accountability Procedures

• **Tear-Off or Theater-Style Tickets** (used in manual systems) - Students are issued a booklet of tickets (weekly or longer periods of time) or individual tickets (daily) with each ticket representing one lunch. The tickets may be dated or color-coded to indicate which day they are to be used (i.e., coded by day or week -- NOT BY ELIGIBILITY CATEGORY!), and students' names should be printed on the tickets to prev misuse. As the student receives a reimbursable meal, the cashier takes the appr. ite ticket and puts it in a cashbox to be tallied after the meal service to provi. the count by category.

The following is an example of coded theater-style tickets (free = 1000-1999, reduced-price = 2000-2999, paid = 3000-3999):

Name_____ Admit One #1000	Name _____ Admit One #2625	Name_____ Admit One #3004

• **Five-Day Punch Ticket or Pass** - Students prepay weekly and receive a 5-day ticket or pass which is punched or marked in the appropriate place by the cashier as they receive a reimbursable meal at the point of service. The ticket may be divided into individual sections indicating specific days. In systems where students keep their tickets the cashier punches or marks the tickets at the point of service. At the same time, information from the coded ticket is used to make the meal count by category for the day. This could be by special keys on a cash register (see "Tickets with Programmed Cash Register") that record meals by category along with money collected, a meal counter (mechanical tabulator that is used by pushing down the appropriate counter buttons or keys), or by marking a roster. In systems where the cashier keeps the tickets, a count of the tickets collected in each category would be made after the meal service. Tickets are returned to students before the next meal service. The following tickets would be acceptable using the coding method described above:

Mountain School District
Meal Pass

Name: Susan Roberts #1826
Date 10/2-10/6

~~M~~ ~~T~~ W TH F

PRAIRIE CITY SCHOOLS
Meal Ticket # 2555
Name: John Smith Week of: 10/2

M T W TH F
2 3 4 5

Susan - Eligible for free meals and, for the week 10/2, received meals on Monday and Tuesday.

John - Eligible for reduced-price meals as indicated by the number 2555. The ticket, punched at the point of service, indicates that John has received one meal so far this particular week.

• **Ticket/Token with Tally Sheet** - Students prepay daily, weekly, or monthly to receive their tickets/tokens and present them at the point of service to obtain a reimbursable meal. The cashier or other person marking or punching the tickets makes a mark on a tally sheet under the appropriately coded meal category section for each student served according to the type of ticket/token shown. The tallies are totalled for each meal category at the end of the meal service each day and are then

recorded. A tally sheet may also be used as a way to check the accuracy of the ticket/token count. An example tally sheet might look like this:

DAILY MEAL TALLY SHEET		**DATE** 10/2	**SCHOOL** Elm Elementary	
Lunch/**Breakfast** (circle one)			**Milk**	**Adult**
1000-1999	2000-2999	3000-3999	卌 卌 卌	卌
卌 卌 III	卌 卌	卌	**A la carte**	**Extra sales**
卌 卌	卌 I	卌	卌 卌	III
卌 卌	卌	卌		
卌 卌	卌	II		

• **Tickets/Tokens with Programmed Cash Register** - Students prepay for their meal tickets/tokens and present them on the meal-service line at the point of service. The cashier or other person taking the meal count takes the tickets and punches a coded key on the cash register that corresponds with the code on the ticket. A different key on the cash register is designated for each category of meal (free, reduced-price, and paid). The register automatically tallies the number of meals served in each category at the end of the meal service each day. Or, the cashier may use the register tape to count the number of meals served by category as well as to find the sums of extra sales and adult meals. Cash registers must not have a window facing the students that indicates "0.00," or "$.40," or "$1.00" (or any other dollar amount that would reflect a student's eligibility category). This would be a form of overt identification. Some systems permit/encourage entering fictitious amounts into the cash register to mask actual amounts due or paid.

Payment Alternatives in a Ticket/Token System

Basically, there are three methods of payment for meals: prepayment, cash on line (at the point of service), and post-billing. Cash on line, while an option, must generally be used in conjunction with a prepayment or post-billing system. **An all-cash line, where reduced-price and paid students pay and free students do not is almost always unacceptable because it does not prevent overt identification.** An exception to this is a cash on line system where each transaction between student and cashier occurs out of sight of everyone else. Again, every system must be approved by the State agency.

The same payment options must be available to all students regardless of eligibility category. For instance, if students eligible for paid meals have the option to pay on a weekly basis, students eligible for reduced-price meals must also have this option.

SFAs may choose to charge meals on an individual basis for students who do not have money. Charges in a ticket/token system may be indicated by special coded

tickets that indicate that the meal is being charged. When a student cannot pay for a meal, the cashier makes a note of the name of the student and places a special "charge" ticket along with other tickets received. After the meal service, the cashier compares the names to a list of eligible students to determine the prices to be charged and the number of meals per category to count as served. The charged tickets are then counted along with the other tickets received at the point of service to determine the total number of meals served by category that day.

• **Prepayment** - Students purchase tickets/tokens in advance on a daily, weekly, or monthly basis at the school office or cafeteria or some other designated area. Tickets may be sold by cafeteria personnel, office staff, or teachers. The person selling the tickets must have an updated list of eligible students to ensure accurate ticket issuance. This should be done in a discreet manner so that overt identification does not occur. Wherever tickets are sold and/or distributed, care must be taken so that eligibility categories are not displayed to other students. A conspicuous sign should be placed where students will see it indicating the common time and place for ticket sales and/or distribution. Also, if a prepayment system is used, meals must be counted when they are served, not when they are paid for. Reimbursable meals must be counted at the time the students receive the meals. If a student prepays for a meal pass or ticket good for several meals and does not use all of the tickets, the meals should be carried over and credited to the student. (Check with your State agency for meal crediting policies.) The box, "Incentives for Students to Prepay," discusses ideas for promoting prepayment.

Incentives for Students to Prepay

INCENTIVES FOR STUDENTS TO PREPAY

If no or few students eligible for reduced-price and paid meals prepay for their meals, the prepayment option must be promoted so that overt identification does not occur. Widespread and continuing publicity advertising the availability of the prepayment option is the first step in getting students to prepay. To be successful, a prepayment promotion should also include incentives for students to prepay.

Suggestions for incentives include conducting general food service promotions which require the purchase of a ticket or other prepayment to participate. For example, every tenth student to prepay would receive a free food item or promotional item (e.g., poster, sticker, pencil, etc.).

Another suggestion would be to provide a discount to students who prepay for a certain number of meals (e.g., a 10% discount for a 2-week ticket).

A third suggestion would be to have students put their used tickets into a fishbowl on designated days and, after the meal service, have a drawing for a free food item or promotional item.

Students in the free category would also be included in these benefits because they would have received their tickets in advance. (For further information see FNS Instruction 765-3 Rev. 1, Prevention of Overt Identification.)

• **Cash On Line** - This is an alternative to purchasing a ticket in advance although it should be used along with a prepayment or post-billing system in order to prevent overt identification. Students pay on the meal service line 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. For this purpose a coded, up-to-date roster may be used. The cashier counts meals served by category by means other than receiving a ticket (i.e., marking a coded tally sheet, coded register, etc.).

• **Post-Billing** - There may be systems that have a combination of options available to parents where tickets may be issued in advance and parents would be billed based on the number of coded tickets turned in by their child during a set period of time. Again, meals must be counted each day when they are served and NOT when they are paid for.

Advantages of a Ticket/Token System

If tickets are coded to reflect the eligibility categories of the students, counting tickets collected at the point of service provides a total meal count and count by category at the same time. In small schools, counting tickets by category may be done in a reasonable amount of time. For larger schools, counting tickets by using a tally sheet or programmed cash register may work well and save time.

Disadvantages of a Ticket/Token System

Tickets can be easily lost, destroyed, transferred, stolen, or sold. Tickets may be cumbersome to collect and keep orderly and may take too much time to count after the close of the meal service.

Other Issues Concerning Tickets/Tokens

Replacement of Lost or Stolen Tickets/Tokens

Meal count problems may be caused by the abuse or misuse of tickets, tokens or IDs. The system must contain a provision that complies with the policy for the replacement of lost and/or stolen tickets. (See FNS Instruction 765-7, Rev. 2, 1988, Handling Lost, Stolen, and Misused Meal Tickets.) The State agency should be contacted for information on conditions under which replacement tickets or meals can be denied to students. (See FNS Instruction 791-1, Prohibition Against Denying Meals and Milk to Children as a Disciplinary Action.)

Refunds or Credits for Unused Tickets/Tokens

Credits or refunds must be provided to students eligible for reduced-price meals who do not use all punches on a ticket or who do not otherwise receive all the meals that

they paid for. Failure to give refunds or credits to such students may result in their being charged more than the allowable reduced-price per meal. Schools may, and normally do, provide credits or refunds to students eligible for paid meals as well. Contact your State agency for crediting policies.

After Tickets/Tokens Have Been Used

Care should be taken to safeguard used tickets/tokens to prevent reuse. See your State agency for the type of documentation and the length of time that documentation should be kept on file.

Some of the procedures used with coded tickets/tokens in **manual** systems have just been described. Following are some systems where tickets/tokens may be used in **automated** systems.

Automated Tab Tickets

Automated Tab Ticket Description

The automated tab ticket system, an adaptation of the coded ticket/token system, uses tickets in an automated system. Tickets are coded and sectioned ("tabbed") so that when students present them at the point of service, the cashier sticks the tabbed tickets into the programmed register or automated terminal and a section is cut off by the machine. As the section is cut off, the machine reads the number on the tab and counts each meal served automatically by category. At the end of the meal service the machine totals meals served in each category. An automated tab ticket might look like this: (F= 1000-1999; RP= 2000-2999; P= 3000-3999)

Scott Daniels:
Paid eligible and prepays weekly.
This ticket has tabs for 5 meals.

Student Meal Ticket

Name: Scott Daniels **Week of:** 10/2
Grade: 3 **Number:** 3555

Good for one lunch	**#3555**
Good for one lunch	**#3555**
Good for one lunch	**#3555**
Good for one lunch	**#3555**
Good for one lunch	**#3555**

Automated Tab Ticket Coding Alternatives

The coded tab tickets must always be based on current and correctly approved free and reduced-price applications and eligibility determination changes must be made in accordance with FNS regulations and policies. Coding options are limited with the automated tab ticket system because the automated terminal only reads numbers. Again, as with any system, coding efforts must prevent overt identification.

Automated Tab Ticket Point of Service Accountability Procedures

There is basically one method used in the automated tab ticket system as described above, although particular terminals and ticket styles may vary. A system should be chosen that best fits the school's needs.

Payment Alternatives in a Tab Ticket System

Basically, there are three methods of payment for meals: prepayment, cash on line (at the point of service), and post-billing. Cash on line, while an option, must generally be used in conjunction with a prepayment or post-billing system. **An all-cash line, where reduced-price and paid eligible students pay and free eligible students do not is almost always unacceptable because it does not prevent overt identification.** An exception to this is a cash on line system where each transaction between student and cashier occurs out of sight of everyone else. Again, every system must be approved by the State agency.

The same payment options must be available to all students regardless of eligibility category. For instance, if students eligible for paid meals have the option to pay on a weekly basis, students eligible for reduced-price meals must also have this option.

SFAs may choose to charge meals on an individual basis for students who do not have money. The cashier may have special tab tickets specifically for charged meals. As students indicate at the point of service that they wish to charge the meal, the cashier checks a coded roster to determine the appropriate eligibility categories. The names or identification numbers are noted to keep track of the charges and the cashier inserts an appropriately coded tab ticket that indicates "charge" into the terminal. This way, charges are accounted for and meals are counted by category at the time they are served and NOT when they are actually paid.

• **Prepayment** - Usually the tab tickets work best with a prepayment system where students are issued the tickets on a weekly or biweekly basis. Students are reminded to buy a new ticket as the last sections or tabs on the ticket are cut off. It is important that students are able to prepay for meals in a common location, at designated times during the week so that overt identification is prevented.

• **Cash On Line** - If cash is accepted at the point of service, a prepayment or post-billing system should also be in place to prevent overt identification. The cashier at the point of service may have tab tickets that are specifically coded by eligibility category to represent meals paid for on the line. As students identify themselves, either by a verbal identifier (i.e., name or number) or by an ID card at the point of service, the cashier checks their names or numbers against a coded list of eligible students and determines the appropriate amount to be paid. As the students pay for their meals, the cashier takes the tab ticket for the correct eligibility category, inserts it into the terminal, and the reimbursable meal is counted, by category, as being served.

• **Post-Billing** - Post billing in a tab ticket system may be implemented by saving tab ticket stubs after the last tab is cut off. Parents would be billed for the number of tabs on the ticket. There may also be systems where individual tabs are collected and counted and recorded by number on a daily basis so that the number of meals served to a particular student may be totaled for a set period of time. Parents would be billed for the total number of meals served to their child during the particular period of time. This system would be more time consuming depending on how automated the system is.

Advantages of a Tab Ticket System

Most systems simultaneously and automatically tally meals served by category as the tickets are inserted into and cut by the machine. This saves time and energy for the cashier. Students keep track of just one ticket per issuance period rather than a ticket each day which can be difficult for younger students. Some schools collect the tickets at the point of service each day and distribute them before the next meal service. This prevents students from losing their tickets.

Disadvantages of a Tab Ticket System

Tab tickets can be easily lost, stolen, destroyed, or transferred and a system must be in place to handle these situations. (See FNS Instruction 765-7 Rev.2, Handling Lost, Stolen, and Misused Meal Tickets.) Tab tickets must be bought as whole tickets which usually consist of 5 to 10 individual tabs for the same number of meals. Sometimes parents prefer not to purchase this many meals at one time and would rather pay on a daily basis. Also, automatic tab ticket machines sometimes malfunction when tickets get caught or stuck inside the terminals. A manual backup system (such as a roster system) must be developed and used in case there is a malfunction with the tab ticket terminals. Some systems may be costly to install and operate.

Equipment Needed

- Automated tab terminal
- Coded and sectioned tickets

Bar-Coded and Magnetic Strip Cards

Bar-Coded and Magnetic Strip Card Descriptions

In general, a bar-code identification system is similar to the scanner systems used in grocery stores where a bar code, placed on the label of the merchandise, is passed over an electric eye that reads it and determines what it is and records the price to be paid. The same process is used in the school meal service where the bar-code is on computer scan cards issued to students or on computer scan sheets that the cashier uses at the point of service. The magnetic strip cards are similar to the bar-coded cards except that there is a magnetic strip (such as are on credit cards) instead of a bar-code.

The card, read automatically by a computer scanner, identifies the student by a number that corresponds to a database. This database contains information on each student such as: name, address, eligibility category, and account balance. Many systems are able to instantly determine a student's eligibility category, whether they have received a reimbursable meal that day, and if and how much they must pay for the meal. Then the amount of purchase is deducted from a prepaid account (for students eligible for reduced-price and paid meals), and the meal is recorded as served by category.

Bar-Coded and Magnetic Strip Card Coding Alternatives

There is really no variation of coding for bar-coded and magnetic strip cards because they are, in themselves, not readable by anyone but the automated terminals. However, whatever bar-code or magnetic strip system is used, eligibility coding must be based on current and correctly approved free and reduced-price applications and eligibility determination changes must be made in accordance with FNS regulations and policies.

Bar-Coded and Magnetic Strip Card Point of Service Accountability Procedures

As the students pass the point of service, the cashier takes their card or the students take their own cards and run them through the electronic device that reads the bar-code or magnetic strip. The student's eligibility category is recorded and the meal is counted automatically. **If students run their own cards through the reader, a food service employee still must monitor the point of service to ensure that meals counted are reimbursable.**

Another option with a bar-code system includes a computer "scan" sheet with bar-codes printed on it. A specific bar-code is designated for each student, incorporating identification and eligibility information for the student. Other specific bar-coded sections for a la carte items including extra milk, ice cream sales, and adult meals may be used. As students pass the point of service, they give a verbal identifier (i.e., name or number) or show identification to the cashier. The cashier then passes a scanner wand or other automated instrument over the student's bar code and the meal count by category is made automatically by the computer. If any a la carte items are chosen, the scanner wand would be passed over the appropriate a la carte bar-codes. On the left is an example of what a bar-coded card might look like. On the right is an example bar-coded scanner sheet. (Cards with magnetic strips would look similar to credit cards.)

Forest County Schools
Meal Card

For: SUSAN ROBERTS

Bar Code

National School District
Meal Scanner Sheet

Teacher: Mrs. Lanes

Susan Roberts	**A la carte**	**Adult**
John Smith	**Milk**	**Other**
Scott Daniels	**Ice cream**	

One example of how the bar-code may be implemented:
Students are issued bar-coded identification cards that are color-coded by grade level. The cards are kept by individual classroom teachers and are given to the students just prior to getting into the meal-service line. Cash is not accepted on the line. Prepayment for meals is done any day by turning in an envelope containing meal money to the school food service manager in the school cafeteria before school starts for the day. This prevents overt identification while eliminating the need to collect payments at a separate location.

As the students pass the point of service they run their cards through the bar-code reader and meal counts are made as student accounts are adjusted by the terminal. Identification cards of students with a negative balance are immediately identified by the terminal and the cashier will tell the student what to do. Students turn in their cards to their teacher after the meal service.

Payment Alternatives in a Bar-Code or Magnetic Strip Card System

Basically, there are three methods of payment for meals: prepayment, cash on line (at the point of service), and post-billing. Cash on line, while an option, must generally be used in conjunction with a prepayment or post-billing system. **An all-cash line, where reduced-price and paid eligible students pay and free eligible students do not is almost always unacceptable because it does not prevent overt identification.** An exception to this is a cash on line system where each transaction between student and cashier occurs out of sight of everyone else. Again, every system must be approved by the State agency.

The same payment options must be available to all students regardless of eligibility category. For instance, if students eligible for paid meals have the option to pay on a weekly basis, students eligible for reduced-price meals must also have this option. In any type of payment system, any indication of balance paid/due or anything showing a student's eligibility category on the computer screen or programmed register, **that is visible to the students,** violates overt identification requirements and is not permitted. Some systems permit/encourage entering fictitious amounts into the meal account of students eligible for free and/or reduced-price meals to mask actual amounts due or paid.

SFAs may choose to charge meals on an individual basis for students who do not have money. Charges may be handled automatically by the computer system. As the student is identified at the point of service, the cashier would need to indicate that the meal is charged, either by keying in a certain code under the student's account or by placing the scanner wand over a bar-code that signifies a charge on the bar-code sheet. Again, this would be on an occasional-need basis and not a regular method of paying for meals.

• **Prepayment** - It is important that students are able to prepay for meals in a common location, at designated times during the week so that overt identification is prevented. As students prepay, the information is keyed into the computer system. At the point of service, students cards are passed through the reader, their accounts are located, the appropriate amount is deducted from their current account balance, and meals are recorded by eligibility category. Many systems have a built-in operation that alerts the cashier that a student has few or no meals left in his or her account. The cashier can remind the student to bring the money or the household may be notified that the account is low.

• **Cash On Line** - Cash lines should be implemented with a prepayment or post-billing system in order to prevent overt identification. When paying cash on the meal-service line, students run their cards through the card reader at the point of service or the cashier passes a scanner wand over the appropriate bar-code on a bar-code scanner sheet. The computer pulls up the account for that student. If the account indicates that the student is to pay, the cashier takes the money from the student and keys in the amount received. The meal count by category is automatically made by the system.

• **Post-Billing** - As students pass the point of service and are identified by their card, the computer automatically records the reimbursable meals served by category to each student. At the end of the month (or other designated period of time), a bill can be generated by the computer to send to the parents based on the number and category of meals served to their child during that set period of time.

Advantages of a Bar-Code or Magnetic Strip Card System

One advantage of the automated bar-code or magnetic strip card system is that, when implemented correctly, it provides meal counts by category automatically at the point of service. Using the bar-code or magnetic strip cards or sheets prevents overt identification as there is usually no money exchanged on the line (prepayment and post-billing systems) and the bar-codes and strips themselves do not show a recognizable category code. Also, the use of bar-code and magnetic strip cards may be generalized to be used in the library and other parts of the school depending on the kinds of information coded into the bar-code or magnetic strip.

Another advantage of these automated systems is that software programs often include a capacity for making necessary reports automatically. Also, codes issued to a student may be kept for as long as the student is in the particular school or program, and would not need to be reissued each year. Finally, most systems have a built-in internal control ability to alert the cashiers if a card has already been used during the meal service. This prevents the cards from being used twice during the meal service.

Disadvantages of a Bar-Code or Magnetic Strip Card System

One of the main disadvantages of the bar-code or magnetic strip card system is the cost. Automated systems are more expensive than manual systems. The school's needs should be taken into consideration before deciding on a particular system to avoid paying more money than is needed. Also, if there is more than one service line and the point of service terminals are not linked, there is potential for a student to try to go through more than one line and receive more than one meal. This could cause an accountability problem because second meals are not reimbursable. As with any ticket/token system, the bar-code or magnetic strip cards can be lost, destroyed, stolen, or transferred and replacement costs for new cards may be high. Finally, a manual back-up system (e.g. roster or ticket system) must be developed and implemented in case of machine failure or electrical malfunction.

Equipment Needed

Most systems can be operated at an individual school with one service line with the following equipment: For bar-code or magnetic strip card system: (1) personal computer with adequate memory and processing speed, (2) point of service terminal, (3) card scanner/reader, (4) student identification cards, and (5) software package.

For bar-code sheet with scanner wand system: (1) personal computer with adequate memory and processing speed, (2) point of service terminal, (3) bar-coded sheet, (4) bar-code scanner wand, and (5) software package. (Students would need some form of verbal identifier or other identification.)

Coded ID Cards

Coded ID Card Description

Students are issued ID cards that are coded to indicate meal eligibility category. These cards are presented to the cashier or other person recording the number of meals served at the point of service. ID cards may be used as part of a manual system or as part of an automated system.

Some schools have incorporated National School Lunch Program or School Breakfast Program coding information onto a general school ID that all students receive at the beginning of each school year. This cuts down on the cost for the school food service since other school funds would be used to purchase the cards. If the ID is used solely for the meal service, the full expense of the cards would be incurred by the school food service department.

ID Card Coding Alternatives

In manual systems, eligibility categories are usually designated by coded ID numbers (see example below). In automated systems, the eligibility category is coded into the bar-code or magnetic strip on the card. However eligibility coding is done it must reflect current and correctly approved free and reduced-price application determinations. Eligibility determination changes should be made in accordance with Food and Nutrition Service (FNS) regulations and policies. (This may involve issuing new cards or interim temporary cards when eligibility determination changes occur.) A coded ID card might look something like this: (Free = 1000-1999; Reduced-price = 2000-2999; Paid = 3000-3999)

The last four digits (2555) in John's student number represent his eligibility code for meal benefits. The rest of the number is a general school identification code.

YALE CITY SCHOOLS
1989 - 1990

Name: John Smith
Grade: 7
Student Number: 63232555

STUDENT PHOTO

Student Signature: _____

ID Card Point of Service Accountability Procedures

In a manual system, the cards are coded in such a way that the cashier can manually mark the appropriate category code on a roster or list or key the information into a cash register at the point of service as the student receives a meal. In an automated system, the cards contain either a bar-code, magnetic strip or number code that is readable by the computer at the point of service. Some schools prefer that the teacher or cafeteria personnel hold on to the cards prior to and after the meal service in order to prevent loss and/or misuse of the cards. If this is done, the cards collected at the point of service can be counted by category to get the day's meal count by category.

Payment Alternatives in a Coded ID Card System

Basically, there are three methods of payment for meals: prepayment, cash on line (at the point of service), and post-billing. Cash on line, while an option, must generally be used in conjunction with a prepayment or post-billing system. **An all-cash line, where reduced-price and paid eligible students pay and free eligible students do not is almost always unacceptable because it does not prevent overt identification.** An exception to this is a cash on line system where each transaction between student and cashier occurs out of sight of everyone else. Again, every system must be approved by the State agency.

The same payment options must be available to all students regardless of eligibility category. For instance, if students eligible for paid meals have the option to pay on a weekly basis, students eligible for reduced-price meals must also have this option. In any type of payment system, any indication of balance paid/due or anything showing a student's eligibility category on the computer screen or programmed register, **that is visible to students,** violates overt identification requirements and is not permitted. Some systems permit/encourage entering fictitious amounts into the meal account of students eligible for free and/or reduced-price meals to mask actual amounts due or paid.

SFAs may choose to charge meals on an individual basis for students who do not have money. In manual systems, as students present their ID cards at the point of service and indicate that they want to charge a meal, the cashier marks a roster or number sheet to show that the meals were charged and they are counted as served that day. In automated systems, usually the computer program has specific procedures for handling charges on an occasional basis as students come through the line without having otherwise paid for the meals. Meals are always to be counted when they are served and NOT when they are paid for.

• **Prepayment** - As meals are prepaid, the information is marked on a roster or keyed into the computer terminal. In a manual system the pre-marked roster is used by the cashier to record meals served as students present their ID cards at the point of service. In an automated system, as a student receives a reimbursable meal the code on the card is entered into the computer by the cashier and the appropriate amount is subtracted from the account and the meal is counted by category. Students should be able to prepay for their meals in a common location at designated times during the week so that overt identification is prevented. Ideas for promoting prepayment may be found on page 21.

• **Cash On Line** - If cash is accepted on the meal service line, there should also be a system for prepayment or post-billing so that overt identification does not occur. If cash is allowed on the line, the students show their ID cards, the cashier marks their name or number on the roster or list or keys the ID information into the automated terminal, and a count by category is made as money is collected.

• **Post-Billing** - Post-billing may be implemented in either a manual system using meal counts tallied on rosters or in automated systems where meals are automatically tabulated by computer or automated cash register. Monthly bills can be sent to parents based on manual counts from the marked roster or on computer-generated balance sheets.

Advantages of an ID Card System

ID cards are not easily transferrable if a photo of the student is on the card. This prevents stolen cards from being used by the wrong student. Also, this system may not be as expensive for the school food service department as a bar-code card system if the ID is also a general school ID and used for other school activities. If the ID cards are coded, counts by category are taken simultaneously with the meal counts and thus save time.

Disadvantages of an ID Card System

If the ID is used only for the food service program, initial card purchasing costs may be high. ID cards may be lost, destroyed, or stolen and replacement costs may also be high. As with the bar-code system, if the cashiers do not know the students well or if there are multiple lines and/or the computer terminals are not linked together, students may receive more than one meal if they go through more than one serving line and second meals are not reimbursable. Again, as with any automated system, a manual back-up system must be developed and implemented in case of machine malfunction or electrical outage.

Equipment Needed

- Coded ID cards
- Coded roster or list that corresponds to the cards, OR
- Computer terminal with either card reader or appropriate software package

Verbal Identifier (name or number)

Note: The verbal identifier is more a type of medium of exchange than a separate meal counting system. However, it is used in such a variety of ways that it is presented here in more detail.

Verbal Identifier Description

Students are given some form of verbal identifying code (i.e., name, number, etc.) which they tell the cashier at the point of service as reimbursable meals are received. Each student's eligibility category is coded into the student's number or based on the name that was given. The cashier or other designated person then marks either a coded roster or number sheet or keys the code into a computer. The roster or sheet used must be up to date. The accuracy of this system depends on the students giving

their correct identifier and on the food service employee correctly marking or recording the meals served.

Verbal Identifier Coding Alternatives

Whether a name or number is used as a verbal identifier, eligibility coding must be based on current and correctly approved free and reduced-price applications and eligibility determination changes must be made in accordance with FNS regulations and policies.

If a student's name is used as a verbal identifier, the eligibility category would be associated with the name on a master list or programmed into an automated system so that when either marking the roster or keying in the name, the category can be correctly determined when the identifier is given.

If a number is given as a verbal identifier, the category would be coded into the number issued to the student and in the number list. For example, students issued a number between 1000 and 1999 could be in the free category, students with a number between 2000 and 2999 could be in the reduced-price category, and numbers from 3000 to 3999 would indicate paid students (see number list example shown under "Rosters").

Verbal Identifier Point of Service Accountability Procedures

If a verbal identifier system is used in a manual system, a roster, number list, or tally sheet is coded by category so that as a student is marked on the roster, number list, or tally sheet, his or her eligibility category is simultaneously recorded. Any roster used at the point of service must be coded in such a way as to accurately reflect current eligibility and protect the identity of each student's eligibility category. If an uncoded roster, number list or tally sheet is used, it must be compared to a master list of eligible students to determine the meal count by category. The verbal identifier may also be used with automated systems. As the student passes through the point of service, he or she tells the cashier the appropriate name or number and the cashier keys the information into a computer that is programmed to count and record the meal by category according to the student's eligibility.

To prevent a verbal identifier from being used by several students during a meal service period, there should be a system in place to prevent more than one student from using the same verbal identifier. In such a system the cashier would note if a second student gives a verbal identifier that has already been used and double check the student's identity and verbal identifier, the meal would be provided and a note made that someone else had used that identifier improperly. At the end of the meal service, all cashiers for all serving lines should compare rosters before the meal count is consolidated for the day, and only one meal should be claimed no matter how many times the verbal identifier was used. That verbal identifier should be highlighted so that all cashiers would know to identify any student giving that identifier the next day to determine who is misusing the number.

Payment Alternatives Using a Verbal Identifier

Basically, there are three methods of payment for meals: prepayment, cash on line (at the point of service), and post-billing. Cash on line, while an option, must generally be used in conjunction with a prepayment or post-billing system. **An all-cash line, where reduced-price and paid eligible students pay and free eligible students do not is almost always unacceptable because it does not prevent overt identification.** An exception to this is a cash on line system where each transaction between student and cashier occurs out of sight of everyone else. Again, every system must be approved by the State agency.

The same payment options must be available to all students regardless of eligibility category. For instance, if students eligible for paid meals have the option to pay on a weekly basis, students eligible for reduced-price meals must also have this option. In any type of payment system, any indication of balance paid/due or anything showing a student's eligibility category on the computer screen or programmed register, **that is visible to students,** violates overt identification requirements and is not permitted. Some systems permit/encourage entering fictitious amounts into the meal account of students eligible for free and/or reduced-price meals to mask actual amounts due or paid.

SFAs may choose to charge meals on an individual basis for students who do not have money. Charges in a manual system using a verbal identifier may be indicated on the roster or number sheet as the student passes the point of service. In an automated system, charges may be handled automatically by the computer program. As the student is identified at the point of service, the cashier indicates that the meal is charged, either by marking a roster or list, by keying in a certain code under the student's account, or by placing the scanner wand over a bar-code that signifies a charge on the bar-code sheet. Again, this would be on an occasional-need basis and not a regular method of paying for meals.

• **Prepayment** - Students should be able to pay for their meals in a common location at designated times during the week so that overt identification is prevented. Students prepay for their meals and either a roster is marked or the information is entered into an automated computer system. In a manual system, as students give their verbal identifier at the point of service, the roster is marked and the cashier can see that the student has prepaid by the previous marks made. Marks on the roster that a student has not used should be carried over and credited to the student. (Check with your State agency for meal crediting policies.) In an automated system, the cashier would key in the name or number given by the student at the point of service and the system would pull up the student's account and subtract the correct amount for the meal received and count it by category.

• **Cash On Line** - Cash on line may be implemented along with a prepayment or post-billing system in order to prevent overt identification of those students who would

not pay for their meals. Students present their verbal identifier at the point of service where the cashier or other person is taking the count. Students, once identified, would pay the appropriate amount for their category.

• **Post-Billing** - Post-billing would be handled in much the same manner as with any other system. In manual systems, roster marks are tallied at the end of the meal-service month and an appropriate bill is made to be sent to the parents. Or, in automated systems, a bill is often generated automatically as part of the accountability software package.

Advantages of a Verbal Identifier System

A verbal identifier cannot be lost, or destroyed (although students may forget them from time to time). If a coded roster is marked as the students give their names or numbers, a count by category (free, reduced-price, and paid) is made simultaneously with a meal count. In a manual system, a number sheet may be less time consuming than locating names on a school roster. The verbal identifier works best in small schools where the food service staff can get to know the students and make sure the system is being used correctly. Although the system cannot rely on visual identification as a meal counting procedure in itself, it can be used to check that meals are going to the appropriate students.

Disadvantages of a Verbal Identifier System

In larger schools, it is more difficult to be sure that the names and numbers that are given are the correct ones for those students. Students may hear each other's identifying number or name and may use it to obtain an ineligible meal or a second meal. If there is more than one service line, a student may try to go through more than once and receive a second meal. Second meals are not reimbursable. Marking a coded roster sheet in a large school may be too time consuming. Also, if students forget their numbers it may slow down the line, which again could be a problem especially for large schools.

Equipment Needed

Manual systems
- Coded number sheet or roster
- Back-up list of students' verbal identifiers

Automated systems
- Point of service accountability system with terminal(s) and software that is based on a verbal identifier system

For further detailed information on individual systems or descriptions of State-approved meal counting and claiming systems, contact your State agency.

PART 3

Exercises and Further Information

Meal Count Systems That Are NOT Acceptable

Meal count systems that are NOT acceptable because they do not provide a daily count, at the point of service of reimbursable meals, 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 entree 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 entree was part of a complete meal, etc. Each **meal** must be monitored to ensure that all the meal pattern 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 eat 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 agency). 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.

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.

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.

Any of the acceptable example systems described in this manual 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. All appropriate staff should be adequately trained in their responsibilities.

When trying to decide if a system is acceptable or not, always keep in mind the requirements:

The meal-count system chosen must provide a POINT OF SERVICE count:

- **Of reimbursable meals served (one per eligible student per day)**
- **By type (free, reduced-price, and paid)**
- **Each day**
- **Without overtly identifying students' eligibility categories**

Exercise

Do You Have an Acceptable Meal Counting System at the Point of Service?

Answer the following questions about your counting system. If the answer to any of these questions is "Yes," your counting system is **NOT** acceptable and must be revised (unless approved as an alternative system by your State agency).

1. Are claims based only on meal counts taken in the morning in the classroom or at any other location before the meal is served?

2. Are claims based on attendance records?

3. Are meal counts based on the number of tickets/tokens sold and distributed or the number of meals paid for in advance?

4. Is the number of free and reduced-price meals claimed based on the number of students eligible to receive such meals?

5. Are meal counts by category taken at the beginning of the serving line without checking that the meals served are reimbursable?

6. Are meal counts by category based on visual identification of students with no backup system available for persons not familiar with the students (e.g., check-lists)?

7. Are meal counts based on tray or plate counts?

8. Are back-out systems used which subtract one number (e.g., number of free and reduced-price meals) from the total count to get another number (e.g., the number of paid meals)?

9. Are the identities of students eligible for meal benefits NOT protected?

10. Is this a system that does NOT yield a reliable, accurate count of meals served by category?

PART 4

Appendixes

Glossary

A la Carte - Food items available for cash sale independent of the reimbursable meal. This includes incomplete meals, adult meals, milk, and snack items.

Accountability - Ensuring accurate claims by counting, by category at the point of service, the number of free, reduced-price, and paid meals served each day.

Audit Trail - A file of records that can be used to accurately trace meal counts by category from the claim for reimbursement back through the meal service to the free and reduced-price applications.

Average Daily Attendance (ADA) - The figure representing a school's or school system's attendance per day averaged over a period of time.

Average Daily Participation (ADP) - The number obtained by dividing the total number of meals claimed during a reporting period by the number of operating days in the same period.

Claim for Reimbursement - The claim submitted to an SA or FNSRO (where applicable) on a monthly basis by an SFA for reimbursement for meals served under the Child Nutrition Programs.

Daily Food Service (or Cashier's) Report - A daily record sheet on which daily meal service transactions are recorded. This includes the number of meals served by category, income collected, etc.

Eligible Child/Student - A child who qualifies for a free or reduced-price meal under the current family size and income guidelines issued by the Secretary of Agriculture and for whom a correct, currently approved application is on file at the SFA or school. A child eligible for paid meals is one who is enrolled in the school and has not been approved for free or reduced-price meal benefits.

Food and Nutrition Service (FNS) - The Federal agency within the U.S. Department of Agriculture responsible for administering the Child Nutrition Programs at the national level.

Food and Nutrition Service Regional Office (FNSRO) - One of the seven regional offices responsible for overseeing the operation of the Child Nutrition Programs in States in their geographic area. FNSROs are part of the U.S. Department of Agriculture.

Medium of Exchange - Cash or any type of ticket, token, ID, name, or number which eligible students exchange to obtain a meal.

Overclaim - The portion of an SFA's claim for reimbursement that exceeds the Federal financial assistance that is properly payable.

Overt Identification - When students receiving free or reduced-price benefits are openly or physically identified by students or adults other than those responsible for collecting and accounting for meals served.

Reimbursable Meal - A meal meeting the U.S. Department of Agriculture meal pattern, served to an eligible student, and priced as an entire meal rather than based on individual items. Such a meal qualifies for reimbursement with Federal funds.

Roster - A list of eligible students used at the point of service to record reimbursable meals served.

School Food Authority (SFA - may be called "school district" in some areas) - The local governing body that is responsible for the administration of one or more schools and has the legal authority to operate a meal program.

State Agency (SA) - The State educational or other agency of the State designated by the governor or other appropriate executive or legislative authority of the State and approved by the U.S. Department of Agriculture to administer the Child Nutrition Programs.

Underclaim - The claim for reimbursement submitted by an SFA that requests less than the amount deemed properly reimbursable.

Bibliography

Child Nutrition Division Program Regulations, 7 CFR Sections 210, 220, and 245.

AccuClaim Manual--Meal Counts Count!, USDA/FNS-260, January 1990.

Assessment, Improvement, and Monitoring System Suggested Guidance, USDA/FNS-201, April 1981.

FNS Instruction 765-3 Rev. 1, *Prevention of Overt Identification*, 1986.

FNS Instruction 765-7 Rev. 2, *Handling Lost, Stolen, and Misused Meal Tickets*, 1988.

FNS Instruction 791-1 Rev. 1, *Prohibition Against Denying Meals and Milk to Children as a Disciplinary Action*, 1988.

Eligibility Guidance for School Meals, USDA/FNS.

Meal Pattern Requirements and Offer Versus Serve Manual, USDA/FNS-265, August 1990.

Further technical assistance may be obtained from State agencies or USDA, Food and Nutrition Service Regional Offices.

Sample Forms

Sample Meal Counting Forms

The following are examples of meal counting forms designed to be used at the point of service to mark as students receive reimbursable meals. The complexity and particular format used depends on the type of meal counting system used and on the specific needs of the school or school food authority. These are examples of possible formats and not prototypes.

"Breakfast/Lunch Tally Sheet" is used at the point of service to mark as students receive reimbursable meals.

"School Lunch/Breakfast Daily Count Sheet" is a number list sheet that can be used in conjunction with a verbal identifier or numbered ticket system where the number spoken or given by the student at the point of service is marked daily.

"Class Meal Roster" is marked as students pass the point of service and identify themselves by name. Prepaid meals are marked in advance and the cashier can determine if a student has prepaid for the meal or not.

Breakfast/Lunch Tally Sheet

SCHOOL: _____ DATE: _____

Breakfast - Menu No. _____ No. Prepared for: _____

STUDENTS			ADULTS
1000 - 1999 TOTAL _____	2000 - 2999 TOTAL _____	3000 - 3999 TOTAL _____	TOTAL _____

Lunch - Menu No. _____ No. Prepared for: _____

	STUDENTS			ADULTS
Lunch Period _____	1000 - 1999 TOTAL _____	2000 - 2999 TOTAL _____	3000 - 3999 TOTAL _____	TOTAL _____
Lunch Period _____	1000 - 1999 TOTAL _____	2000 - 2999 TOTAL _____	3000 - 3999 TOTAL _____	TOTAL _____
Lunch Period _____	1000 - 1999 TOTAL _____	2000 - 2999 TOTAL _____	3000 - 3999 TOTAL _____	TOTAL _____

BREAKFAST		LUNCH		
1000 - 1999	_____	1000 - 1999	_____	ADULT TOTAL (B) _____
2000 - 2999	_____	2000 - 2999	_____	(L) _____
3000 - 3999	_____	3000 - 3999	_____	
TOTAL	_____	TOTAL	_____	

Instructions for Breakfast/Lunch Tally Sheet

This form is designed to be used at the point of service to mark as students receive reimbursable meals. It is coded and sectioned by meal type: the numbers from 1,000 to 1,999 are issued to free students, 2,000 to 2,999 to reduced-price students, and 3,000 to 3,999 to paying students. All other meal and food item transactions are marked in the appropriate sections.

1) School: Enter name of school.

2) Date: Enter today's date.

3) Breakfast - Menu No.: Enter the number for the breakfast menu for the day.

4) No. Prepared For: Enter number of breakfasts prepared prior to meal service.

5) Students: These blocks are to be used to tally the number of breakfasts served to eligible students in each category. As each student presents a medium of exchange, a hash mark is made in the block for the appropriate number. At the end of the meal service, the hash marks in each block are counted and the total number for that block entered on the appropriate total line.

6) Adults: As an adult receives a meal, a hash mark is made in this block. At the end of the meal service, the hash marks are counted and the total number entered on the total line.

7) Lunch - Menu No.: Enter the number of the lunch menu served for the day.

8) No. Prepared For: Enter number of lunches prepared prior to meal service.

9) Lunch Period: Enter the time periods for each lunch service.

10) Students: These blocks are to be used to tally the number of lunches served to eligible students in each category. As each student presents a medium of exchange, a hash mark is made in the block for the appropriate number. At the end of the meal service, the hash marks in each block are counted and the total number for that block entered on the appropriate total line.

11) Adults: Tally number of adult lunches sold and total money collected.

12) Breakfast: Enter the figures for the breakfast totals in the appropriate number so that you will have counts for free, reduced-price, and paid meals. Then total all categories for a total meal count for breakfast.

13) Lunch: Total each type of meal for all lunch periods. Enter the total for each category on the correct line. Total all categories for a complete meal count for lunch.

14) Adult Total: Enter the total number of adult meals served for the day.

School Lunch/Breakfast Daily Count Sheet

Date: _____

Teacher:_____**Gr** _____

1	7	13	19	25	31
2	8	14	20	26	32
3	9	15	21	27	33
4	10	16	22	28	34
5	11	17	23	29	35
6	12	18	24	30	36

Teacher:_____**Gr** _____

1	7	13	19	25	31
2	8	14	20	26	32
3	9	15	21	27	33
4	10	16	22	28	34
5	11	17	23	29	35
6	12	18	24	30	36

Teacher:_____**Gr** _____

1	7	13	19	25	31
2	8	14	20	26	32
3	9	15	21	27	33
4	10	16	22	28	34
5	11	17	23	29	35
6	12	18	24	30	36

Teacher:_____**Gr** _____

1	7	13	19	25	31
2	8	14	20	26	32
3	9	15	21	27	33
4	10	16	22	28	34
5	11	17	23	29	35
6	12	18	24	30	36

Teacher:_____**Gr** _____

1	7	13	19	25	31
2	8	14	20	26	32
3	9	15	21	27	33
4	10	16	22	28	34
5	11	17	23	29	35
6	12	18	24	30	36

Teacher:_____**Gr** _____

1	7	13	19	25	31
2	8	14	20	26	32
3	9	15	21	27	33
4	10	16	22	28	34
5	11	17	23	29	35
6	12	18	24	30	36

Teacher:_____**Gr** _____

1	7	13	19	25	31
2	8	14	20	26	32
3	9	15	21	27	33
4	10	16	22	28	34
5	11	17	23	29	35
6	12	18	24	30	36

Teacher:_____**Gr** _____

1	7	13	19	25	31
2	8	14	20	26	32
3	9	15	21	27	33
4	10	16	22	28	34
5	11	17	23	29	35
6	12	18	24	30	36

Teacher:_____**Gr** _____

1	7	13	19	25	31
2	8	14	20	26	32
3	9	15	21	27	33
4	10	16	22	28	34
5	11	17	23	29	35
6	12	18	24	30	36

Teacher:_____**Gr** _____

1	7	13	19	25	31
2	8	14	20	26	32
3	9	15	21	27	33
4	10	16	22	28	34
5	11	17	23	29	35
6	12	18	24	30	36

Teacher:_____**Gr** _____

1	7	13	19	25	31
2	8	14	20	26	32
3	9	15	21	27	33
4	10	16	22	28	34
5	11	17	23	29	35
6	12	18	24	30	36

Teacher:_____**Gr** _____

1	7	13	19	25	31
2	8	14	20	26	32
3	9	15	21	27	33
4	10	16	22	28	34
5	11	17	23	29	35
6	12	18	24	30	36

Teacher:_____**Gr** _____

1	7	13	19	25	31
2	8	14	20	26	32
3	9	15	21	27	33
4	10	16	22	28	34
5	11	17	23	29	35
6	12	18	24	30	36

Instructions for School Lunch/Breakfast Daily Count Sheet

This form is designed to be used at the point of service to mark as students receive reimbursable meals. It can be used in conjunction with a verbal identifier or numbered ticket system where the number spoken or given by the student at the point of service is marked daily. One way to code the numbers by category that would prevent overt identification would be to designate the numbers 1-12 as "free eligibles," numbers 13-24 as "reduced-price eligibles," and the numbers 25-36 as "paid eligibles."

1) Date: Enter today's date.

2) Teacher: Enter homeroom teacher.

3) Gr: Enter the grade.

Within each class, mark the appropriate student's number as that student receives a reimbursable meal.

Class Meal Roster

Month & Year:____________ School:________________ Room:________

Student Name	Code	M	T	W	TH	F	M	T	W	TH	F	M	T	W	TH	F	M	T	W	TH	F	M	T	W	TH	F
TOTAL FREE																										
TOTAL REDUCED-PRICE																										
TOTAL PAID																										
TOTAL MEALS																										

Instructions for Class Meal Roster

This form is designed to be used at the point of service to mark as students receive reimbursable meals. It is marked as students pass the point of service and identify themselves by name. Prepaid meals are marked in advance so the cashier can determine if a student has prepaid for the meal or not.

1) Month & Year: Enter the current month and year.

2) School: Enter the name of the school.

3) Room: Enter the room number or teachers name for this class.

4) Student Name: List all students in the class alphabetically. (Do not group students by meal type or code.)

5) Code: Mark your code indicating whether the student is eligible to receive his lunch free, reduced-price, or paid. (Refer to pages 10 and 11 for coding suggestions.)

6) M T W TH F: Fill in appropriate dates. The first date recorded should be entered in the block that represents that day of the week. For example, if November 1 falls on a Thursday enter 1 in the fourth block of the first group. Continue entering each day of the meal service for the month.

7) Blocks: Mark a horizontal line through all days of the month for free students. Mark a horizontal line through the number of days a paying student or a reduced-price student has prepaid. As the student receives a reimbursable meal, put a hash mark in the appropriate box for the day. The following example shows that a student has prepaid for five days and received a reimbursable meal three of those days.

M	T	W	TH	F
/		/		/
/		/		/

8) Total Free: Total the free hash marks for that day and enter the total number of reimbursable free meals served.

9) Total Reduced-Price: Total the reduced-price hash marks for that day and enter the total number of reimbursable reduced-price meals served.

10) Total Paid: Total the paid hash marks for that day and enter the total number of reimbursable paid meals served.

11) Total Meals: Sum the totals of free, reduced-price, and paid and enter the total number of meals served.

Sample Meal Count Reporting Forms

The following are examples of forms that may be used to consolidate reimbursable meal counts into daily/weekly/monthly food service reports. The first two forms are used by schools on a daily or monthly basis. The last form is a school food authority form consolidating total meal counts by category from each school for the claiming period.

"School Lunch Daily Report" is a simple form that can be completed after the meal service which records daily counts, by category. All of the daily reports for a claiming period would be consolidated to have a total monthly meal count by category.

"Monthly Participation Record" provides the number of meals served, by category, for the claiming period.

"School Breakfast and/or Lunch Tabulation Sheet" is a form on which the school food authority consolidates monthly meal counts by category and by school/agency within its jurisdiction.

School Lunch Daily Report

1. School: _____ 2. Date: _____

Required information for student lunches served:

	Counts
3. Free Lunches Served	_____
4. Reduced-Price Lunches Served	_____
5. Paid Lunches Served	_____
6. **Total Student Lunches**	_____

Optional Information:

7. Food Service Employees Served	_____
8. Other Adult Meals	_____
9. Nonreimbursable Meals	_____
10. A la Carte	_____

Instructions for School Lunch Daily Report

1. Enter appropriate school.
2. Enter appropriate date.
3. Enter total number of reimbursable free lunches served that day.
4. Enter total number of reduced-price lunches served that day. This figure includes charged and prepaid lunches.
5. Enter total number of paid lunches served that day. This figure includes charged and prepaid lunches.
6. Enter total number of reimbursable lunches served for that day.
7. Enter number of food service employees served meals that day.
8. Enter number of any other adult meals served that day.
9. Enter number of nonreimbursable meals served to students (preschool students, visiting students, etc.).
10. Enter number of students who purchased a la carte item(s).

Monthly Participation Record

1. School Name: ______________________________ 2. School Number: ________________

3. Month of: ____________ 19 _____

LUNCH

4. Number of Days Served _____

5. Date	6. Paid	7. Free	8. Reduced	9. Nonre-imbursable
TOTALS				

BREAKFAST

10. Number of Days Served _____

11. Date	12. Paid	13. Free	14. Reduced	15. Nonre-imbursable
TOTALS				

Instructions for Monthly Participation Record

1. Enter name of school.
2. Enter the appropriate school number.
3. Enter appropriate month and year.
4. Enter number of days lunch was served in the month.
5. Enter appropriate dates.
6. Enter number of paid lunches served on that date. (This includes all charged and prepaid lunches.)
7. Enter number of free lunches served on that date.
8. Enter number of reduced-price lunches served on that date. (This includes all charged and prepaid lunches.)
9. Enter number of nonreimbursable lunches served (adults, food service staff, etc.)
10. Enter number of days breakfast was served in the month.
11. Enter appropriate dates.
12. Enter number of paid breakfasts served on that date. (This includes all charged and prepaid breakfasts.)
13. Enter number of free breakfasts served on that date.
14. Enter number of reduced-price breakfasts served on that date. (This includes all charged and prepaid breakfasts.)
15. Enter number of nonreimbursable breakfasts served (adults, food service staff, etc.)
16. Totals: Enter Totals for each category.

School Breakfast and or Lunch Tabulation Sheet

(1) Page_____of_____

(2) Check Appropriate Program: Breakfast____Lunch _____

(3) Claim Period: ____ ____
Month Year

(4) School Codes (Last 4 Digits)	(5) Current Enrollment	(6) # Days Food Service	Number of Approved Applicants: (7) Free	Number of Approved Applicants: (8) Reduced Price	Number of Reimbursable Breakfasts or Lunches Served: (9) Free	Number of Reimbursable Breakfasts or Lunches Served: (10) Reduced Price	Number of Reimbursable Breakfasts or Lunches Served: (11) Paid
				TOTAL			59

58

Instructions for School Breakfast and/or Lunch Tabulation Sheet

1. Put in appropriate page numbers.
2. Check the appropriate program that claims are being submitted for.
3. Enter appropriate month and year for the claiming period.
4. List appropriate codes for the schools being claimed.
5. List current enrollment in each school.
6. List number of actual serving days during the claiming period for each school.
7. List number of approved free applications on file for each school.
8. List number of approved reduced-price applications on file for each school.
9. List total number of reimbursable free meals served for the month for each school.
10. List total number of reimbursable reduced-price meals served for the month for each school.
11. List total number of reimbursable paid meals served for the month for each school.
12. Total: Enter total for each category.