

**USDA Administrative Review: Meal Counting and Claiming**

**Off-site Questions**

300.	Does the SFA use an electronic or manual system to count and consolidate reimbursable meals? If a combination of electronic and manual is used check both boxes.	<b>Electronic</b>	<b>Manual</b>
		<input type="checkbox"/>	<input type="checkbox"/>

**Tips:**  
**Electronic System:** meal counts are generated by an automated Point of Service (POS) system that may connect to the claim for reimbursement. Electronic systems can identify a student’s benefit category, tally daily meal counts, transfer daily meal counts to the SFA, consolidate meal counts for the SFA, and/or submit the claim for reimbursement. The system is limited to virtually NO MANUAL data entry at the POS. Meal counts are kept electronically.  
**Manual System:** meal counts are generated by a manual POS system. Meal counts are manually tallied, consolidated, and transferred to the SFA. Consolidation of meal counts by the SFA is completed manually. Hard copy records are kept on file.  
 If the SFA has implemented an electronic system, but one or more aspect of the benefit issuance process is conducted manually (e.g., the SFA has an electronic POS, but utilizes a roster at an alternate service location and SFA staff manually enters meal counts from the alternate service location), the reviewer will consider it a manual/combination system.

301.	How does the SFA’s point of service system identify a student’s eligibility? Include all types of distinct counting methods (e.g., check-off list for grades 1-3, tickets for grades 4-8).
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**Tips:** Explain how and if student eligibility is displayed at the point of sale. POS cannot have a single symbol identifier used in conjunction with a list price. Schools that have a dual payment system that accepts both cash and electronic payments must ensure that children are not overtly identified through the method of payment.

302.	Does the SFA have a backup system to their primary meal counting and claiming system should the primary system fail/not operate? If YES, describe backup system.	<b>YES</b>	<b>NO</b>

**Tips:** Some type of backup system must be in place in case the main system fails. Best practices include periodically printing out rosters and backing up claim numbers in case the main system loses them.

303.	How often are cashiers and substitute cashiers trained on the meal counting and claiming system (including the backup system)?
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**Tips:** Cashiers must receive periodic training on the meal counting and claiming system. SFAs should incorporate an ongoing training process for all cashiers. See CDE’s Moodle Training: <https://sitesed.cde.state.co.us/login/index.php>

304.	At the end of meal service, how does the SFA obtain the daily meal counts by category from each school’s point(s) of service?
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**Tips:** Electronic or manual systems can be utilized. Many SFAs have electronic systems that automatically consolidate counts, other SFAs use manual methods.

305.	What are the SFA’s meal counting and claiming procedures for the following situations (as applicable):
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a) Offer vs. Serve?	<p><b>Tips:</b> Describe how meals are counted and claimed at the point of service when offer vs. serve is implemented. Only meals that have the required components and quantities at the point of service can be counted and claimed for reimbursement.</p>	
b) Incomplete/Non-Reimbursable Meals?	<p><b>Tips:</b> Describe how incomplete/non-reimbursable meals are handled at the point of service. These meals cannot be counted or claimed for reimbursement but can be counted as a la carte items.</p>	
c) Second Meals?	<p><b>Tips:</b> Describe how second meals are handled. Second meals cannot be counted or claimed for reimbursement. Indicate if there is a price associated with second meals or if they are provided free of charge. Additionally, are second meals being served intermittently due to leftovers, or are consistently made as an extra revenue source.</p>	
d) Visiting student meals?	<p><b>Tips:</b> Describe how visiting student meals are handled. Review sponsor answers and scan for appropriate handling of student visitors who eat meals at their site(s). <b>If a meal is to be claimed, the required meal pattern must be followed and the visiting student must eat the meal onsite during the approved mealtime window, be visiting for curricular activities that count toward instructional time and be enrolled in a site that participates in School Nutrition Program (SNP).</b> If these parameters are not met, the sponsor cannot claim and would instead need to indicate if there is a price associated with these visiting students or if the meal is provided free of charge. This free meal would need to be covered by funds outside of the nonprofit school food service account. Again, visiting students who are not enrolled in a site that participates in SNP cannot be claimed under host site's SNP nor HSMA. The student must pay for the meal, or it must be covered by funds outside of nonprofit school food service account and the meal cannot be claimed.</p> <p>Possible scenarios:</p> <p>Visiting students <b>enrolled in the same SFA</b> at a different SNP-participating site</p>	
	<p><b>Host</b></p>	<p><b>Visitor</b></p>
	<p>Tip: To help ensure data integrity and accuracy; it is strongly encouraged to claim students at the site in which they are enrolled. Meal counts and enrollment should be as accurate as possible per site due to severe need, BAB and other qualifying programs where this data is used for eligibility.</p>	<p>Claimed by eligibility status at enrolled site.</p>
	<p>If the host site is CEP or Provision 2 (non-base year) and it is the visiting student's regular meal, the SFA could include the visiting student meal in their tally, however, it is best practice to claim the student at the site in which they are enrolled. Student receives the meal at no charge.</p>	<p>Enrolled at a non-CEP or enrolled in a CEP site and visits a CEP site.</p>
	<p>If the host site is non-CEP and the host site chooses to count and claim in their own tally they would be claimed according to the claiming percentages of the CEP School. For an example see page 29 <a href="#">CEP Guidance Manual</a>. Strongly encouraged to offer the meal at no cost to avoid disruption to the student's meal service.</p>	<p>Enrolled at a CEP site and visits a non-CEP site.</p>

	<p>Can claim if eating at the brick-and-mortar school if visiting for curricular activity. As with all meals, the school should base the meals claimed on the student’s eligibility status. If unknown, claim as paid.</p>	<p>Visiting student is a homeschool or virtual student enrolled in that school and the school participates in SNP (i.e. a school has an in-person and virtual option). Follow guidance above if host site operates CEP or not.</p>
<p>Visiting students enrolled at a <b>different SFA</b> at a SNP-participating site</p>		
<p><b>Host</b></p>		<p><b>Visitor</b></p>
<p>Can claim by eligibility status, if known and documented. Otherwise, claim as paid.</p>		<p>Enrolled at a SNP-participating site</p>
<p>Non-CEP host site, the host site may provide a meal at no charge. The non-provision school must claim the reimbursable meals for visiting students in its Claim for Reimbursement according to the appropriate claiming percentages. For an example, <a href="#">see page 29 CEP Guidance Manual</a>. See also the <a href="#">SPO9-2024s</a> for language to address that the CEP school should pay the non-provision school for the value of any student meal claimed at the paid rate.</p>		<p>Enrolled at a CEP site</p>
<p>CEP host site, the host site will provide a meal at no charge. Meals served to visiting students are included as part of the total count of meals served in the CEP school and are reimbursed based on the CEP claiming percentage.</p>		<p>Enrolled at a non-CEP site</p>
<p>e) Adult and non-student meals?</p>	<p><b>Tips:</b> Describe how adult meals are handled. Adult meals served free of charge to adults cannot be paid for from the food service account, nor can these adult meals be claimed in the portal. Non-student meals should be charged at the visiting/a la carte/adult rate. Indicate if there is a price associated with adult and non-student meals or if they are provided free of charge. If the meals are being provided at no cost to the adult or non-student, indicate how the district is covering the expense (i.e., general fund transfer).</p>	
<p>f) Student worker meals?</p>	<p><b>Tips:</b> Describe how student worker meals are handled at the point of service.</p>	
<p>g) A la carte?</p>	<p><b>Tips:</b> Describe how a la carte sales are handled at the point of service. A la carte items cannot be claimed for reimbursement.</p>	
<p>h) Field trips?</p>	<p><b>Tips:</b></p> <ul style="list-style-type: none"> <li>• Describe how field trip meals are handled at the point of service, either in the building or on the field trip. Recommend having a field trip recipe/menu.</li> <li>• Sponsors have the option to provide meals for students who will be off site on field trips during their regularly scheduled meal service.</li> <li>• Proper food safety standards, counting and claiming procedures, and meal pattern requirements (including offering milk) still must be followed.</li> </ul>	

	<ul style="list-style-type: none"> <li>• Meals must be properly counted at the point of service (i.e.: when the student takes the reimbursable meal).</li> <li>• Avoid overtly identifying students.</li> <li>• <a href="#">USDA Memo SP17-2025s dated July 1, 2025</a> clarifies for NSLP and SBP when reimbursement can occur for meals consumed or served off site, such as field trips.</li> </ul>
i) Lost, stolen, misused, forgotten or destroyed tickets, tokens, IDs, and PINS?	<b>Tips:</b> Describe the SFA’s process for forgotten IDs or PINS. SFAs should implement an organized process to look up students and avoid overt identification.
j) Charged and/or pre-billed/pre paid meals?	<b>Tips:</b> Describe the SFA’s process for charged and prepaid meals (i.e., does the SFA offer a prepayment service?).
k) Students without funds to pay for meals?	<b>Tips:</b> Describe how SFA handles students without funds to pay for meals. SFAs must implement a local meal charge policy and communicate it to all parents, staff, and students at the beginning of the school year. If operating CO HSMA an unpaid meal charge policy is not required but is encouraged to keep on file. Unpaid meal charge policy resources can be found on the School Nutrition financial webpage here: <a href="https://www.cde.state.co.us/nutrition/manage-program-finances#unpaidmealcharges">https://www.cde.state.co.us/nutrition/manage-program-finances#unpaidmealcharges</a> And here: <a href="https://www.cde.state.co.us/nutrition/usdaunpaidmealguidance">https://www.cde.state.co.us/nutrition/usdaunpaidmealguidance</a>
l) New students without approved certification of free or reduced-price benefits?	<b>Tips:</b> Describe how new students without an approved application on file are handled at the point of service. These meals must be counted and claimed as paid until an application is approved or the student is directly certified.
m) Local Charge Policy and Unpaid Meal Policy Procedures?	<b>Tips:</b> Describe the policy the SFA has in place regarding local meal charges. SFAs operating NSLP and/or SBP must have in place a written local meal charge policy to address situations when children participating at the reduced-price or paid rate do not have funds to pay for their meal at the time of the meal service. If operating Colorado Healthy School Meals for All program, an unpaid meal charge policy is not required, but is encouraged to keep on file. Policy must be communicated to all households with children attending the SFA and all staff members responsible for the policy’s enforcement.  The materials should be made available to parents electronically or through a parent portal and a paper copy must be made available to those families with limited or no internet access; only posting the policy/procedure online is not acceptable. Unpaid meal charge policy resources can be found on the

School Nutrition financial webpage here: <https://www.cde.state.co.us/nutrition/manage-program-finances>

306. What procedures are used as internal controls to ensure the meal counts do not exceed enrollment or attendance adjusted enrollment?

Comments:

**Tips:** Describe how the SFA conducts checks to ensure meal counts are accurate. USDA requires edit checks for lunch and they are highly recommended for breakfast. An edit check is a calculation that compares the number of claimed meals by eligibility status to the number of students enrolled by eligibility status multiplied by the attendance factor. Electronic systems have a report that does this comparison or the SFA can use School Nutrition’s sample edit check form. <https://www.cde.state.co.us/nutrition/national-school-lunch-program#howtoclaim>

307.	<b>Electronic Systems Only:</b> Are meal counts automatically consolidated? If YES, does the software program contain edits and internal controls? If NO, when and how are edit checks and internal controls completed?	YES	NO	N/A

**Tips:** Edit checks are required for lunch and highly recommended for breakfast.

308.	Have alternate points of service been approved by the SA? If there are alternative points of service, describe in the comments the number and types of alternate points of service operating during each meal service (e.g., meals in classrooms, bus).	YES	NO	N/A

**Tips:** Alternate points of service (i.e., two-person point of service) must be approved by CDE School Nutrition before implementation. Only specific circumstances will be approved. Serving meals in alternate location (e.g., breakfast in the classroom, food truck, etc.) does not need to be approved. To apply for an alternate point of service, complete and submit the Two-Person Point of Sale Request Form found on the School Nutrition webpage: <https://app.smartsheet.com/b/form/a3f2126ef5a74530b43d434b5338e8d5>

309. If a school has more than one meal service line, how does the point of service system prevent duplicate or second meals from being claimed?

**Tips:** A method should be in place to ensure no double-counting of meals occurs.

310. At the site level, how are the total daily meal counts by category submitted to the SFA for consolidation?

**Tips:** Describe how meals counted at different sites are consolidated and submitted to the SFA. This can occur via an electronic system or manually.

311. Describe the SFA’s procedures for consolidating daily meal counts by category for each site to process the claim for reimbursement, if applicable.

**Tips:** Describe how the SFA consolidates meals from different sites to submit the claim. This can occur via an electronic system or manually.

On-site Questions – SFA Level										
314.	Is the SFA following their approved SFA-SA Agreement/application (including POS)?					YES	NO			
	If NO, explain.									
<p><b>Tips:</b> SFAs must update the sponsor and site applications on an ongoing basis to ensure all information in the applications is correct and up to date.</p>										
315.	Does the SFA consolidate the Claim for Reimbursement?					YES	NO			
	If YES, complete question 316.						No			
<p><b>Tips:</b> Colorado has site-based claiming rather than SFA-wide consolidated claiming.</p>										
316.	a. Complete the chart below for all schools for the review period. b. Were the counts from all schools for the review period correctly consolidated and claimed by the SFA? If NO, explain and indicate whether the problem was non-systemic or systemic.				NSLP			SBP [ ] N/A		
					YES	NO	N/A	YES	NO	N/A
	NSLP	SFA Claim	SA count	Diff +/-	SBP	SFA Claim	SA count	Diff +/-		
	Free				Free					
	Reduced				Reduced					
	Paid				Paid					
<p><b>Tips:</b> Colorado has site-based claiming rather than SFA-wide consolidated claiming.</p>						_____ Non-systemic _____ Systemic				
On-site Question – School Level										
317.	a. Based on meal observation, does the meal counting system as implemented prevent overt identification of students receiving free and reduced-price benefits? If NO, explain.				NSLP			SBP		
					YES	NO	N/A	YES	NO	N/A

	<p>b. Does the school have separate dining areas, meal service times, or serving lines based on a student's eligibility status?</p> <p>c. Does the school limit choice of reimbursable meals based on a student's eligibility status?</p> <p>d. Does the school use different mediums of exchange based on eligibility status?</p> <p>If YES to b, c, or d, explain.</p>						
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**Tips:** SFAs must ensure student eligibility statuses are not overtly identified. Best practices include no cash on the line, moving POS screen out of the site of students, or utilizing privacy screens. Separate eating areas, limiting choices, and use of different mediums of exchange for different statuses are not allowed.

318.	<p>At the selected school(s), does each type of meal service line as observed on the day of review provide an accurate count by eligibility category at the point of service (or approved alternate)?</p> <p>If NO, describe the problem and indicate whether the problem was non-systemic or systemic. If second meals or meals served to ineligible were observed, list the total in the comments section. Combine this total with errors identified in #321 and record in S-1, 12.</p>	<b>NSLP</b>			<b>SBP</b>		
		<b>YES</b>	<b>NO</b>	<b>N/A</b>	<b>YES</b>	<b>NO</b>	<b>N/A</b>

**Tips:** SFAs must ensure procedures are in place to ensure meal counts are accurate. Counts must be taken at the point of service (this includes breakfast in the classroom), or an alternate point of service must be pre-approved by School Nutrition.

\_\_\_\_\_ Non-systemic  
 \_\_\_\_\_ Systemic

319.	<p>a. <u>Electronic Systems Only</u>: On the day of review, are excessive overrides used at the POS?</p> <p>b. If yes, for what purposes?</p> <p>c. Is the use/purpose of the overrides reasonable? If NO to c, describe the problem and indicate whether the problem was non-systemic or systemic.</p>	<b>NSLP</b>			<b>SBP</b>		
		<b>YES</b>	<b>NO</b>	<b>N/A</b>	<b>YES</b>	<b>NO</b>	<b>N/A</b>

<b>Tips: Overrides should be infrequent. Train cashiers as needed, including how to efficiently operate the point of service system and recognize a reimbursable meal.</b>					_____ Non-systemic _____ Systemic					
320.	Are meal count totals by category combined and recorded correctly?  If NO, describe the problem and indicate whether the problem is systemic or non-systemic. Record any differences on the S-1, 15.				<b>NSLP</b>			<b>SBP</b>		
					YES	NO	N/A	YES	NO	N/A
NSLP	School count	SA count	Diff +/-	SBP	School Count	SA count		Diff +/-		
Free				Free						
Reduced				Reduced						
Paid				Paid						
<b>Tips: School Nutrition will determine if the count of reimbursable meals for day of review is accurate.</b>					_____ Non-systemic _____ Systemic					
321.	a. Are total meal counts by category for the review period reasonable compared to meal counts for the day of review? b. If NO, obtain the school's explanation and record in the Comments section. c. Does the explanation describe an acceptable meal count system? d. If NO, explain and list total number of second meals and meals served to ineligible in the comments section. Combine this total with errors identified in #318 and record in S-1, 12.				<b>NSLP</b>			<b>SBP</b>		
					YES	NO	N/A	YES	NO	N/A
<b>NSLP - Day of Review Meal Counts</b> Free     33____ Reduced  4____ Paid     18____					<b>SBP - Day of Review Meal Counts</b> Free     4____ Reduced  0____ Paid     4____					
<b>NSLP Review Period Meal Counts Lowest to Highest</b> Free     29____ to 36____ Reduced  3____ to 6____ Paid     14____ to 20____					<b>SBP - Review Period Meal Counts Lowest to Highest</b> Free     3____ to 12____ Reduced  0____ to 0____ Paid     0____ to 3____					
<b>Tips: School Nutrition will compare on-site review day counts with counts from the review period.</b>										
<b>On-site Questions – Review Period</b>										
					NSLP			SBP		

322.	<p>a. Were there any days when the free, reduced price, or paid meal counts exceeded the number of free, reduced price, or paid eligible students?</p> <p>b. If YES to a, indicate which dates and determine whether there was an acceptable explanation available for each day.</p> <p>c. If no acceptable explanation is available, explain and list the number of ineligible meals in the comments. Combine this total with errors identified in #323-324 and record in S-1, 16.</p>	YES	NO	N/A	YES	NO	N/A

<p><b>NSLP</b></p> <p><b>School Free Eligible Count:</b></p> <p><b>School Reduced-price Eligible Count:</b></p> <p><b>School Paid Eligible Count:</b></p> <p><b>Dates Exceeding Eligibles:</b></p> <p><b>Free: Reduced: Paid:</b></p>	<p><b>SBP</b></p> <p><b>School Free Eligible Count:</b></p> <p><b>School Reduced-price Eligible Count:</b></p> <p><b>School Paid Eligible Count:</b></p> <p><b>Dates Exceeding Eligibles:</b></p> <p><b>Free: Reduced: Paid:</b></p>
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**Tips:** SFAs should never have days when the meal counts exceed eligibility.

323.	<p>a. Were there any days when the free, reduced price, or paid lunch counts exceeded the number of attendance adjusted eligible students?</p> <p>b. If YES to a, was it 50% or more of the serving days?</p> <p>c. If YES to b, was there an acceptable explanation?</p> <p>d. If NO to c, explain and list the number of ineligible lunches in the comments. Combine this total with errors identified by Program in #322 and #324, and record in S-1, 16.</p>	YES	NO

<p><b>NSLP</b></p> <p><b>Dates Exceeding Attendance Adjusted Eligibles:</b></p> <p><b>Free: Reduced: Paid:</b></p>	
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**Tips:** The attendance factor is established at the local or state level and is typically set at 96%. The attendance factor is used as part of the edit check to ensure meals claimed are accurate.

324.	<p>a. Were there patterns in the free, reduced, or paid meal counts which appear questionable?</p> <p>b. If YES, obtain the school's explanation and record in the comments section.</p> <p>c. After consideration of this explanation, do the patterns indicate questionable meal count practices?</p> <p>If YES to c, explain and list the number of ineligible meals by Program in comments. Combine this total with errors identified in #322 and #323 and record on the S-1, 16.</p>	<b>NSLP</b>			<b>SBP</b>		
		YES	NO	N/A	YES	NO	N/A

**Tips:** School Nutrition will review one month of submitted claims to determine if counts appear questionable.

325.	<p>a. For the review period, complete the chart in the comments section for the selected school.</p> <p>b. Were the counts by category correctly used in the Claim for Reimbursement?</p> <p>c. If NO, explain and indicate whether the problem was non-systemic or systemic. List the number of ineligible meals by Program in the comments. Record differences on the S-1, 19.</p>	<b>NSLP</b>			<b>SBP</b>		
		<b>YES</b>	<b>NO</b>	<b>N/A</b>	<b>YES</b>	<b>NO</b>	<b>N/A</b>

<b>NSLP</b>	School Count	SFA Count	SA Count	Diff. +/-	<b>SBP</b>	School Count	SFA Count	SA Count	Diff. +/-
Free					Free				
Red.					Red.				
Paid					Paid				
Total					Total				

\_\_\_\_\_Nonsystemic

\_\_\_\_\_Systemic

\_\_\_\_\_Nonsystemic

\_\_\_\_\_Systemic

**Tips:** School Nutrition will determine if the number of meals claimed during the review period is accurate based on source documentation used to submit the claim. Compare the claim submitted for the review month in the Portal against an edit check.