

SNP Administrative Review Findings

Concord Community Schools (2270)

Program Year 2023

Concord Community Schools (2270)

59040 Minuteman Way
Elkhart, IN 46517-3499

Food Service Contact

Mr. James Evans
Food Service Director
(574) 875-5161
jevans@concord.k12.in.us

Executive Contact

Mr. Dan Funston
Superintendent
(574) 875-5161
dfunston@concord.k12.in.us

No. of Sites / Reviewed: 7 / 2
Month of Review: October 2022

Commendations

- * The staff take time to put items in the correct spot in the storerooms, freezer, and coolers. The facility was kept clean.
- * Staff efficiently used their time to prepare fresh vegetables ahead of time when they were completed with the meal preparation for the current day.

Technical Assistance

- * It was observed during the breakfast on-site review that students were quickly passing the cashier. Reviewer recommends that students stop at cashier and stay until the cashier can record the meals served.
- * Reviewer recommends that when a student brings cash to the serving line, the cashier needs to place it in an envelope with the student's name and amount. The best policy is to encourage parents to fill out an envelope.
- * Reviewer discussed with manager and food service director that the extra meat/meat alternates offered with the peanut butter and jelly sandwich and the waffles/pancakes need to be recorded under the meat/meat alternate section and not under the condiment section.
- * Reviewer discussed with manager and food service director that if serving milk substitutes that meet the milk requirements a signed medical form from medical personnel is not needed. If the student needs a substituted item that does not meet the milk requirements, then the requested substitution needs a signature from an official medical authority.
- * During the administrative review, it was determined the SFA has accrued a large amount of uncollectible student (and/or adult) meal debt of \$7,000.00. While it is up to the local education authority as to how long this debt can remain on the books, eventually a transfer of nonfederal funds must be made to clear the debt. USDA suggests that uncollectible debt be addressed annually. Please ensure that any uncollectible debt is discussed during a State Board of Accounts or internal financial audit.
- * When an online application is entered using a DC number that does not show up as a DC student, the reviewer recommends researching or calling parent for confirmation it is a food stamp or TANF number or get income information.
- * The reviewer discussed with the Food Service Director and NIECS staff food service director that the date written on the verification request letter as the deadline to return documentation must be used for denying those who do not meet this deadline. The response letter is to be sent stating they did not respond by the date requested; thus, the student's benefit will be changed to denied with in the 10-day appeal period. The documentation for second reviewer confirming applications for verification should be listed on the application.
- * When a school corporation chooses to apply a lower indirect cost rate to the School Food Service Account, a letter of forgiveness or loan needs to be written to the food service director to ensure there will be no future obligation to collect the additional funds.

Verification - Concord Community Schools (2270)

209. *Verified applications were properly selected, correctly replaced (if necessary), and correctly verified*

Finding 9042: Selected applications not verified correctly.

Based on the verified applications selected for review, the post verification determination was incorrect for one application.

Corrective Action:

The food service director mailed out a correction letter during the on-site review. No further action is required.

Technical Assistance:

The reviewer discussed with the NIECS food service director the correct income to use when verifying an application using tax return forms.

Resource Management Comprehensive Review - Concord Community Schools (2270)*773. Proper Classification of Costs (Direct/Indirect)***Finding 9138: Costs not consistently classified as direct or indirect *Repeat Finding**

The school food service accounts are charged directly for expenses that are included in the indirect cost pool (double dipping). Costs charged as direct expenses that are also included in the indirect cost pool: Items were included in the Indirect Cost rate which were directly paid for by food service such as garbage and copier expenses. The unallowable direct cost totaled \$90,095.58. If this is removed from the original cost pool total of 1,340,177.26-90,095.58=1,250,021.68 then multiplied by the Indirect cost rate of 17.45 the Indirect allowable cost is 218,253.79 which is still over the \$150,000.00 that was transferred into the school food service account.

Corrective Action:

The school corporation is still under the allowed rate; however, in the future the indirect cost basis needs to reflect only those allowable items that were not paid directly by food service. If procedures are implemented as discussed during the review of removing items that are directly billed and considered indirect cost, then no further action is required.

Technical Assistance:

The reviewer discussed with the Finance Director and NIESC Food Service Director the importance of not adding into the indirect cost calculations items that were directly billed and are considered indirect cost.

SNP Administrative Review Findings**Concord Community Schools (2270)*****Program Year 2023*****Concord Jr. High School (1713)**

59040 Minuteman Way
Elkhart, IN 46517-3499

Food Service Contact

Ms. Yvonne Kirts
Cafeteria Manager
(574) 875-5122

Month of Review: October 2022

Date of Onsite Review: December 1, 2022

Meal Components & Quantities - Concord Jr. High School (1713)

409. Review Period- all required meal components per weekly meal pattern requirements were offered and served to students

Finding 9000: Incomplete production records and salad plate recipes

The production records for the review week did not have all the information filled out. The salad plate recipe did not have all the information on it.

Corrective Action:

The NIECS food service director updated the salad recipe during the on-site review. The staff were trained on how to complete the production records. One weeks' worth of production records is to be emailed to the Field Specialist when this menu cycles again. Updated and corrected production records were received on 1/10/2023. No further action required.

Technical Assistance:

The reviewer discussed with the NIECS Food Service Director and manager the importance of accurately recording all information on the Production Record.



SNP Administrative Review Findings

Concord Community Schools (2270)

Program Year 2023

**Concord Oxbow Elementary School
(1723)**

59040 Minuteman Way
Elkhart, IN 46517-3499

Food Service Contact

Mrs. Heather Tuttle
Cafeteria Manager
(574) 875-8538

Month of Review: October 2022

Date of Onsite Review: November 30, 2022

No Findings during Site 1723 Review