



**THOMAS P. DiNAPOLI**  
COMPTROLLER

STATE OF NEW YORK  
**OFFICE OF THE STATE COMPTROLLER**  
110 STATE STREET  
ALBANY, NEW YORK 12236

**STEVEN J. HANCOX**  
DEPUTY COMPTROLLER  
DIVISION OF LOCAL GOVERNMENT  
AND SCHOOL ACCOUNTABILITY  
Tel: (518) 474-4037 Fax: (518) 486-6479

September 14, 2009

Ms. Cindy Herzog  
Superintendent of Schools  
Le Roy Central School District  
2-6 Trigon Park  
Le Roy, New York 14482

Report Number: S9-9-41

Dear Ms. Herzog and Members of the Board of Education:

A top priority of the Office of the State Comptroller is to help school district officials manage their districts efficiently and effectively and, by so doing, provide accountability for tax dollars spent to support district operations. The Comptroller oversees the fiscal affairs of districts statewide, as well as districts' compliance with relevant statutes and observance of good business practices. This fiscal oversight is accomplished through our audits, which identify opportunities for improving district operations and Board of Education governance. Audits also can identify strategies to reduce district costs and to strengthen controls intended to safeguard district assets.

In accordance with these goals, we conducted an audit of 20 school districts throughout New York State to determine whether school districts are ensuring that all food available to students during the school day and at school activities meets established nutritional guidelines to promote healthy eating habits and proper nutritional goals. We included the Le Roy Central School District (District) in our audit. The audit period was from September 1, 2007 to December 31, 2008.

This report of examination letter contains our audit results specific to the District. We discussed the findings and recommendations with District officials and considered their comments, which appear in Appendix A, in preparing this report. District officials generally agreed with our findings and recommendations. Appendix B includes our comments to an issue raised in the District's response letter. At the completion of our audit of the 20 school districts, we prepared a global report that summarizes the significant issues identified at the districts audited.

### **Summary of Findings**

While District officials have taken some steps to ensure that students may purchase healthy food and beverages items, the District still offers food and beverages that do not meet established

nutritional guidelines and compete with the healthier choices offered. The District has adopted a wellness policy and the most recent State Education Department (SED) review, in 2007, found that the District did not fully comply with Federal guidelines and subsequent to the review, steps were taken to bring the school lunch program into compliance. In addition, interviews of District personnel that conduct school events indicate that they are aware of the District's wellness policy.

We found that the District could improve its efforts to promote healthy eating habits. The District does not have an active wellness committee that is recommended by state law. The wellness policy lacks guidelines for officials to use as criteria for its vending and à la carte items. Additionally, the policy is not specific to a monitoring function to ensure compliance with the policy. District officials told us they use comprehensive nutritional standards (i.e., Choose Sensibly) to guide food and beverage choices for students.

There are no prescribed standards in the State regarding competitive foods available in school districts. Based on the lack of guidance, the Comptroller's Office met with various health professionals from NYSHEPA, American Cancer Society, American Heart Association, New York State Nutrition Association and Department of Health. After these meetings, we decided to compare district offerings to the Institute of Medicine (IOM) guidelines. Currently, school districts are not required to follow these guidelines, which were used during our audit for comparison purposes.

An IOM report,<sup>1</sup> conducted with the Center for Disease Control at the direction of Congress, concluded that federally reimbursable school nutrition programs should be the main source of nutrition at schools, and that opportunities during the school day for competitive foods (e.g., snacks and beverages) should be limited. In contrast, the District provides its students with a variety of snacks and beverages in its à la carte and vending machine choices. Specifically, nine of the 10 items tested did not comply with the District's own standards. Further, when compared to the IOM guidelines, none of the 10 items would have met the standards.

Finally, District officials adequately prevented students from accessing prohibited foods and beverages before the end of the last scheduled meal period, as required by Education Law and SED guidelines. However, foods and beverages restricted per IOM standards, such as a variety of sports beverages, teas, flavored water, chips, cookies and a variety of ice cream novelties were available for purchase during lunch periods. By making such products available to students, District officials are limiting the impact of their efforts to encourage healthy food choices.

## **Background and Methodology**

The District is located in Genesee and Livingston Counties. There are two schools in operation within the District, with approximately 1,400 students attending during the 2008-09 school year. The District's budgeted expenditures for 2008-09 are approximately \$21.4 million for the general fund and approximately \$546,000 for the cafeteria fund. During 2007-08, 25 percent of

---

<sup>1</sup> A 2007 report entitled, "Nutrition Standards for Healthy Schools: Leading the Way Toward Healthier Youth" authored by the IOM and the Food and Nutrition Board organizations.

the District's students qualified for Free and Reduced Meals and the District had a 6 percent minority student population.

The New York State Department of Health (DOH) has declared childhood obesity a major health problem. The DOH estimates that one in four New Yorkers under the age of 18, or approximately 1.1 million young people, are obese. Over the past 30 years, the obesity rate has nearly tripled for children ages 2 to 5 and youth ages 12 to 19, and it has quadrupled for children ages 6 to 11. According to the United States Centers for Disease Control and Prevention, 28 percent of New York high school students are overweight or at risk of becoming overweight. Further, New York ranks second in the United States in adult obesity medical expenditures, with annual spending estimates at nearly \$6.1 billion. The childhood obesity crisis is fueling a health care cost crisis. Estimated annual health care costs attributed to obese children total \$242 million, which is putting an even greater strain on the New York State budget.

District officials have the responsibility to provide a safe and healthy learning environment for children. That responsibility requires District officials to ensure that all food available to students during the school day and at school activities meets established nutritional guidelines to promote healthy eating habits and proper nutritional goals.

The District has a School Lunch Manager who oversees the food service program and vending operations, which include 15 employees working in the two school buildings. There is an elementary school, and a junior/senior high school.

- The elementary school is composed of students in grades K through 6. Lunch periods run for 30 minutes starting at 11:10 am and ending at 1:45 pm.
- The junior/senior high school is composed of students in grades 7 through 12. Lunch periods run for 27 minutes starting at 11:04 am and ending at 12:59 pm.

The District has two cafeterias for student use, which serve approximately 910 lunches per day. The daily lunch menu options at the junior/senior high school include an entrée, or a daily alternative of deli style subs/sandwiches, fresh baked pizza, julienne salads or garden salad bar. All lunches are served with a choice of fruit, vegetables, milk choice and a bread item with choice of milk. The daily lunch menu options at the elementary school is similar in that it offers an entrée served with fruit, vegetable, a bread item and milk. Also, available is an express lunch option that includes cheese, yogurt, peanut butter or pizza all served with a bread item, fruit and a choice of juice or milk. In addition, the District offers a sandwich of the day offering.

The District has five vending machines for student use located at the high school. The District owns two machines and outside vendors own three machines. The food service department personnel orders and stocks all the District owned machines with food and beverage items that meet choose sensibly standards. To ensure compliance, food service personnel review food choices to be stocked with outside vendors to ensure items will meet District standards (choose sensibly) prior to ordering.

We interviewed District officials to determine if the District had adopted a local school wellness policy and had established a child nutrition committee. We reviewed the District’s most recent School Meals Initiative report from the State Education Department, compared the wellness policy to the school’s chosen external guidelines and/or other standards, and assessed whether the food and beverage choices available to students complied with the District’s policies and SED requirements, where applicable.

We conducted this performance audit in accordance with generally accepted government auditing standards (GAGAS). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

## **Audit Results**

### **Local School Wellness Policy**

The Child Nutrition and WIC Reauthorization Act of 2004 (Reauthorization Act of 2004) provides that not later than the first day of the school year beginning after June 30, 2006, each school district participating in a National School Lunch Program (NSLP) must establish a local school wellness policy that, at a minimum:

- Includes goals for nutrition education, physical activity and other school-based activities that are designed to promote student wellness in a manner that the local educational agency determines is appropriate
- Includes nutrition guidelines selected by the local educational agency for all foods available on each school campus under the local educational agency during the school day with the objectives of promoting student health and reducing childhood obesity
- Provides assurance that nutrition guidelines for the NSLP are met
- Establishes a plan for measuring implementation of the policy
- Involves parents, students, and representatives of the school food authority, school board, and school administrators in the development of the policy.<sup>2</sup>

The District has adopted a local school wellness policy. However, the policy lacks specific guidelines for officials to use as criteria for its vending and à la carte items. Further, the policy is not specific to a monitoring function to ensure compliance with the policy. For example, the District officials indicate they use the “Choose Sensibly” guidelines for vending and à la carte items. In practice, however, the guidelines are not specifically referenced in the policy. In addition, while we recognize that the Reauthorization Act of 2004 does not establish nutritional standards for District officials to use when adopting their policy,<sup>3</sup> we believe that the more

---

<sup>2</sup> Section 204 of Public Law 108-265—June 30, 2004 Child Nutrition and WIC Reauthorization Act of 2004

<sup>3</sup> Section 204 of Public Law 108-265—June 30, 2004 Child Nutrition and WIC Reauthorization Act of 2004

stringent guidelines promoted by the IOM should be considered by District officials to promote healthier eating habits.

The lack of a comprehensive local school wellness policy increases the risk that the food and beverages available to students will not meet established nutritional guidelines to promote healthy eating habits and proper nutritional goals.

### **Child Nutrition Advisory Committee**

Every school district is authorized and encouraged to establish a child nutrition advisory committee.<sup>4</sup> Committee members, who represent all aspects of school nutrition, are encouraged to meet at least quarterly to review topics that relate to the current nutritional policies of the district. The law encourages parents of students to be notified of the committee's existence, ability to participate, and scheduled meeting dates. Lastly, the Committee is encouraged to formally update the Board of Education once a year to give the status of the District's programs to improve student's nutritional awareness and to promote healthy diets.

Currently, the District does not have an active wellness committee. The committee has not met within the past two years, although District officials stated that they are in the process of recreating the committee. The committee was composed of 22 members including District administrators, board members, parents, a physical therapist, a community physician, school nurses, school lunch manager, athletic director, director of special education, health educators, physical education teachers, and a home economics educator. The failure to have an active wellness committee could lead to missed opportunities to provide better services to students and be more knowledgeable about nutrition and related issues.

### **School Lunch Program**

Schools that participate in the NSLP must meet Federal nutrition guidelines as outlined in the Department of Health and Human Services' "Dietary Guidelines for Americans."<sup>5</sup> In March 2008, the State Education Department (SED) issued a memo "Incorporating the 2005 Dietary Guidelines for Americans into School Meals," which instructs school districts to implement the 2005 guidelines within the current meal pattern requirements and nutritional standards. The memo further outlines the promotion of "increased consumption of whole grains, fruits and vegetables, fat-free or low-fat milk, and dairy products."

The SED conducts School Meals Initiative (SMI) reviews for each school district on a five-year rotating basis to determine if the lunch program complies with Federal nutrition guidelines. For these reviews, SED conducts a nutrient analysis test, for at least five menu days, using supporting documentation including menus, production reports, standard recipes and nutritional labels. In addition, an on-site observation is performed to confirm that the reported ingredients

---

<sup>4</sup> Section 918 of NYS Education Law Article 19, Section 918 – School District Nutrition Advisory Committee

<sup>5</sup> For example, the guidelines recommend that no more than 30 percent of calories come from fat, with less than 10 percent from saturated fats. In addition, school lunches should provide one-third of the recommended dietary allowances of protein, vitamins A and C, iron, calcium and calories.

and recipes are used, and tests are conducted using nutrition analysis software to compare food products to requirements.

The last SMI review was conducted for the Le Roy Elementary School for the period January 29 through February 9, 2007. The review findings, dated March 30, 2007, are summarized into two areas — Menus, production records and standardized recipes and Nutritional Analysis. The report has five recommended improvements, it states:

1. “While milk is listed on the production records, neither reimbursable or non-reimbursable milk sales are noted.
2. The menu does not provide the recommended level of calories for the K-6 grade group.
3. The menu does not provide the recommended level of Iron.
4. The menu does not meet targets for Fiber.
5. The menu has more than 10 percent of calories for saturated fat.”

The District responded to the recommended improvements listed above, with the following plan:

1. “Count the total number of milks – ½ pints, sold daily both on the serving lines and snack lines, and indicate on the production sheet.”
2. The school lunch manager selected a variety of the ideas among the SED recommendation areas in order to achieve corrective action. The ideas she used included adding raw vegetables, offering more vegetable choices, offering more fruit choices, substituting higher calorie items for lower calorie items, adding condiments, included dry beans and peas on the menu, and increased nutrition education and marketing activities, among other activities.

## **Vending**

In addition to the foods and beverages provided by the School Lunch Program, “competitive foods”<sup>6</sup> (snacks and beverages) are available to students during the school day from five vending machines for student use and à la carte items in the cafeteria. While such foods and beverages are allowed by the District’s wellness policy, IOM guidance would suggest that federally reimbursable school nutrition programs should be the main source of nutrition at schools, and that opportunities for competitive foods (e.g., snacks and beverages) be limited.<sup>7</sup>

Competitive foods are not included in the basic school lunch program and there are no Federal nutrition guidelines for these items. However, in New York State, a District may not serve soda or candy before the last lunch period ends. Education Law, Article 19, Section 915 provides that

---

<sup>6</sup> Child Nutrition and WIC Reauthorization Act of 2004 section 210.11

<sup>7</sup> A 2007 report entitled, “Nutrition Standards for Healthy Schools: Leading the Way Toward Healthier Youth” authored by the IOM and the Food and Nutrition Board organizations.

“from the beginning of the school day until the end of the last scheduled meal period; no sweetened soda water, no chewing gum, no candy including hard candy, jellies, gums, marshmallow candies, fondant, licorice, spun candy and candy coated popcorn, and no water ices except those which contain fruit or fruit juices, shall be sold in any public school within the state.” SED guidelines also provide that beverages labeled as, “aerated” or that bubble and fizz for several minutes after opening are to be categorized as “Soda Water.” However, other than this clarification, the SED has not published or endorsed criteria for competitive foods. An SED official told us “we do not provide an approved listing because it would be too extensive and would change every day as new products come on to the market.”

The New York State School Nutrition Association has created the “Choose Sensibly” guidelines for snacks and beverages. According to the guidelines, sensible snack choices should have no more than:

- 7 grams of fat
- 2 grams of saturated fat
- 360 milligrams of sodium
- 15 grams of sugar.

Beverage choices include low-fat milk and low-fat flavored milk, juice with 25 percent or more fruit juice, water or flavored water with no added sugar, artificial sweeteners or caffeine, and beverages with 10 milligrams or less of caffeine per serving

Based on the lack of competitive food guidance in New York State, the Comptroller’s Office met with various health professionals from NYSHEPA, American Cancer Society, American Heart Association, New York State Nutrition Association and Department of Health. After these meetings, we decided to compare district offerings to the Institute of Medicine (IOM) guidelines. The IOM standards were not required to be adopted and followed by school districts as part of our audit. The IOM report entitled “Nutritional Standards for Foods in Schools” also establishes standards for nutritive food components. The report concludes that if competitive foods are made available, they should consist of nutritious fruits, vegetables, whole grains, and combination products<sup>8</sup> and non-fat or low-fat milk and dairy products. It also recommends imposing restrictions on the sale of foods and beverages with high fat, saturated fat, sodium, etc. According to the report, snack choices should have no more than 200 calories, and no more than 35 percent of the calories should be from fat while no more than 10 percent of the calories should be from saturated fat. Further, snack choices should have no more than 200 mg of sodium or 480 milligrams of sodium if served à la carte as an entrée portion. They also should be trans-fat-free, and have no more than 35 percent of total calories from sugars. Acceptable beverage choices include water without flavoring, additives or carbonation; low-fat and non-fat milk; portion-sized 100 percent fruit juice; and, beverages that are caffeine-free with the exception of trace amounts of naturally occurring caffeine substances. Sports drinks should not be available except when

---

<sup>8</sup> Combination products must contain a total of one or more servings as packaged of fruit, vegetables or whole grain products as portioned.

provided for student athletes participating in sports programs that involve vigorous activity of more than one-hour's duration.

Compliance with Policy and IOM Standards

District officials indicated that vending and à la carte items were subject to the “Choose Sensibly” guidelines, although the District’s local school wellness plan did not clearly specify this was the case. We judgmentally selected 10 snack items to test for compliance with the District’s own nutritional standards and compared to the more stringent IOM standards. We found that nine of 10 items did not meet the District’s own standards for fat, saturated fat, sodium and sugar. Further, had the District adopted the IOM standards, none of the items tested met the IOM standards, as detailed in the following table:

<b>VENDING AND À LA CARTE ITEMS</b>		
<b>Snack Item</b>	<b>Meets District Standards</b>	<b>Meets IOM Standards</b>
Low-fat Strawberry Milk	No	No
Pre-Packaged Doughnut	Yes	No
Caramel Cookie Candy Bar	No	No
Chocolate Cookie Vanilla Cream Cookie Sandwich	No	No
Candy Flavored Ice Cream Bar	No	No
Cake Flavored Ice Cream Bar	No	No
Chocolate Peanut Butter Candy	No	No
Candy-Coated Peanut Butter Pieces	No	No
Chocolate Chip Flavored Breakfast Pastries	No	No
Chocolate Cookie	No	No

Compliance with Education Law and SED Guidelines

We also found that District officials properly limited access to prohibited foods and beverages until the end of the last lunch period as required by Education Law and SED guidelines. Specifically:

- À La Carte Items — Each school building has a selection of à la carte items available for sale. The District students are not restricted as to the quantity that can be purchased of à la carte items that are for sale. The selection of à la carte items available included chips, cookies, candy, pretzels, popcorn, cheese and crackers, fruit snacks, and a variety of ice cream novelties, sport drinks, flavored waters, teas and flavored milks.
- Vending Machines — We found that vending machines were operated in accordance with Education Law and SED guidelines. In addition, foods and beverages restricted per IOM standards, such as sports drinks, flavored waters, teas, flavored milks (16 oz portions),

cappuccino flavored milks, chips, pretzels, popcorn, fruit flavored snacks, doughnuts, crackers, candy, breakfast pastries, and cookies, were available to junior/senior high school students for purchase during lunch periods.

The District offers food and beverage choices that provide minimal nutritional value and compete with healthy school meal options. For example, students can purchase items such as chips, cookies, candy, pretzels, popcorn, cheese and crackers, breakfast pastries, a variety of ice cream novelties, sport drinks, flavored waters, and flavored milks in 16 ounce portions during lunch period rather than eat the meal that the District is serving. Further, these items generally do not comply with the District's local school wellness policy, the "Choose Sensibly" guidelines, or the IOM guidelines.

We asked District officials why such products were offered on school grounds. District officials indicated for longer school days the District needs to offer food and beverages outside of the normal cafeteria hours, for students who miss breakfast, for easier access to certain items and vending items generate commissions, which are used to offset cafeteria expenses.

The revenues from vending for the scope period was approximately \$21,000 and the 2008-09 cafeteria fund budget is \$545,000. These sales represent the three machines in which the District received revenue as the other two machines proceeds benefit various organizations throughout the District. While we recognize the District may have a need to offer students refreshments outside of normal cafeteria hours, by making such products available to students, District officials are limiting the impact of their efforts to encourage healthy food choices.

### **School Stores and Events**

District personnel that sell or serve food and beverages on school grounds or at school events must be aware of, and comply with, the District's local school wellness policy to ensure that students are offered nutritious food and beverage choices.

The District does not have a school store.

The District conducted school events, such as in-class activities and fundraisers. We judgmentally selected and interviewed two teachers and two principals to determine awareness of and compliance with the local school wellness policy. Each individual stated that he or she was aware of the policy. District officials interviewed stated that the elementary and high school teachers could decide if snacks were allowed in the classroom and what kind. The District food service department provides parents with a birthday celebration order form so they can purchase items for the child's birthday celebrations. Options available for parents to choose from include chocolate chip cookie cake, homemade chocolate chip or cookies with candy toppings, low-fat ice cream novelties, decorated cupcakes, decorated rice treat cake, mini decorated rice treats and juice or milk. In addition, the elementary principal indicated that students are rewarded with free ice cream tickets and good behavior parties that include eating lunch and watching a movie.

Fundraiser examples included candy and fruit sales as well as pizza, soda, candy, and water sold during sporting events with proceeds going to certain classes. While such food items would

generally comply with the District's wellness policy, they would not always comply with the more stringent IOM guidelines. By making such products available to students, District officials are limiting the impact of their efforts to encourage healthy food choices.

### **Recommendations**

1. District officials should amend the local school wellness policy to establish a plan for measuring implementation of the policy.
2. District officials should amend the local wellness policy to specify which standards should be used to guide food and beverage choices offered to students.
3. District officials should consider adopting the IOM standards for the local school wellness policy.
4. The District should recreate the wellness committee and follow all guidelines recommended by NY State Education Law Section 918.
5. District officials should ensure that the traditional school lunch always meet the SED requirements.
6. District officials should consider limiting the competitive foods available to students.
7. District officials should consider providing only healthy snacks to students for in-classroom activities.

The Board has the responsibility to initiate corrective action. Pursuant to Section 35 of the GML, Section 2116-a (3)(c) of the Education Law and Section 170.12 of the Regulations of the Commissioner of Education, a written corrective action plan (CAP) that addresses the findings and recommendations in this report must be prepared and provided to our office within 90 days, with a copy forwarded to the Commissioner of Education. To the extent practicable, implementation of the CAP must begin by the end of the next fiscal year. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. The Board should make the CAP available for public review in the District Clerk's office.

Sincerely,

Steven J. Hancox  
Deputy Comptroller  
Office of the State Comptroller  
Division of Local Government and  
School Accountability

## **APPENDIX A**

### **RESPONSE FROM DISTRICT OFFICIALS**

The District officials' response to this audit can be found on the following pages.



# Le Roy Central School District

---

2-6 Trigon Park  
Le Roy, New York 14482

Cindy Herzog, Superintendent of Schools  
cherzog@leroycsd.org

Phone (585) 768-8133  
Fax (585) 768-5505

May 31, 2009

Mr. Steven J. Hancox  
Deputy Comptroller  
Office of the State Comptroller  
Division of Local Government and School Accountability  
110 State Street  
Albany, New York 12236

Re: Report Number: S9-9-41

Dear Mr. Hancox:

Enclosed is a copy of the Nutrition Audit report issued by your office for the Le Roy Central School District. As required, included is the Board of Education's initial response to the findings and recommendations. A corrective action plan will be forwarded within 90 days.

Recommendations and our response to each are as follows:

1. District officials should amend the local school wellness policy to establish a plan for measuring implementation of the policy.

District officials should amend the local wellness policy to specify which standards should be used to guide food and beverage choices offered to students.

***The Wellness Policy is currently slated for revision for the 2009-2010 school year. The recommendations for measurement of implementation and specification of standards will be considered during that revision. The target date for revised policy adoption by the Le Roy Board of Education is October 2009.***

2. District officials should consider adopting the IOM standards for the local school wellness policy.

***Currently, school lunch programs are required to follow guidelines set by the United States Department of Agriculture and the New York State Education department. We currently are in compliance with the guidelines established by these agencies. Although consideration of more stringent guidelines is not impossible, we feel very confident that our current practice results in healthy choices being offered to our students. If the USDA and/or NYSED were to formally adopt the IOM standards, we would most certainly take the steps necessary to be in compliance with their expectations.***

3. The District should recreate the Wellness Committee and follow all guidelines recommended by the NYS Education Law 918.

***The Wellness Committee will be convened during the summer of 2009 and consider all recommendations contained in this audit report. Regular meetings will be established by the chair of the committee.***

4. District officials should ensure that the traditional school lunch always meets the SED requirements.

---

*The mission of the Le Roy Central School District is to provide an exceptional, high quality educational environment where all learners are empowered to succeed.*

*We maintain that our lunch menus do, in fact, meet the SED requirements. For example, our menus consistently contain foods that are below the recommended level of less than 30% total fat (our level is 28.31%). In addition, the audit states that our levels of saturated fat exceed the recommended limits. It is important to note that the level of saturated fat in our menu items is 10.02%; .02% higher than the recommended level. With the exception of the 16 oz. flavored milks that are sold, all beverages meet the guidelines set by the Alliance for a Healthier Generation School Beverage Guidelines. Interestingly, in reference to the flavored milks, the American Academy of Health states that “sugar as a vehicle for nutrients is not a bad thing.”*

5. District officials should consider limiting the competitive foods available to students. *It is mentioned in the report that Le Roy sells “chips, cookies, candy, etc. At the K-6 level, each of these items meets the Choose Sensibly guidelines and all chips sold district wide are baked to meet these guidelines. Le Roy Central School District K-12 has a district wide average participation rate of 70% in the School Lunch program. This high rate of participation does not substantiate the claim that the sale of competitive foods competes with healthy meal options. The reality of the situation is that the school lunch program is self sufficient. It is self-funded and vending and ala carte sales help pay for the fresh fruits/vegetables that are served. In order to make changes the federal and state reimbursement rates need to be increased to keep up with the increased cost of doing business.*

6. District officials should consider providing only healthy snacks to students for classroom activities.

*This recommendation will be considered by the Wellness Committee during its policy revision discussions.*

In summary, School Lunch Programs are required to follow guidelines set by the USDA and State Ed Department. We follow those guidelines consistently. This audit judged us by standards we are not required to meet. There are currently no laws that govern ala carte and vending sales.

As a point of clarification, on page 9 of the revised draft, there is a statement under vending Machines. It states “we found that one vending machine was not operation in accordance with Education Law and SED guidelines (during the lunch period), offering a candy coated cookie bar”. This is inaccurate. There is documentation that “Twix” is a cookie, not a candy, therefore not violating this law. We have previously provided this information to the auditors involved.

See  
Note 1  
Page 14

Thank you for your input and feedback relative to the nutritional practices within the Le Roy Central School District. Please feel free to contact us if you require additional information.

Sincerely,



Cindy Herzog  
Superintendent



Donald Hobart  
President, Board of Education

## **APPENDIX B**

### **OSC COMMENTS ON DISTRICT OFFICIALS' RESPONSE**

Note 1

The report was updated to reflect this change.