



**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 15, 2009

Dr. Kevin S. Baughman  
Superintendent of Schools  
Niskayuna Central School District  
1239 Van Antwerp Road  
Niskayuna, New York 12309

Report Number: S9-9-28

Dear Dr. Baughman 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 Niskayuna Central School District (District) in our audit. The audit period was from September 1, 2007 to September 30, 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 disagreed with our findings and recommendations. Appendix B includes our comments to the issues 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, established a child nutrition advisory committee, and the most recent State Education Department (SED) review, in 2007, found that the school lunch program complied with Federal guidelines. In addition, no foods or beverages are sold in school stores, and 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 wellness policy does not establish an implementation plan as required, nor does it name the nutritional standards referenced in the policy that guide the food and beverage choices provided or sold to students. 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 wide variety of snacks and beverages in its à la carte and vending machine choices. Specifically, five of the 10 items tested did not comply with the District's own standards. Further, when compared to the IOM guidelines, nine of the 10 items would not have met the standards.

Finally, District officials did not prevent students from accessing certain foods and beverages before the end of the last scheduled meal period, as required by Education Law and SED guidelines. For example, during lunch periods, students could purchase mints, candies and gum. 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 Schenectady County. There are eight schools in operation within the District, with approximately 4,200 students attending during 2008-09. The District's budgeted expenditures for 2008-09 are approximately \$70 million for the general fund and \$1.2 million for the cafeteria fund. During 2007-08, 6 percent of the District's students qualified for Free and Reduced Meals and the District had a 13 percent minority student population.

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<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 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 Director who oversees the food service program and vending operations, which include 31 employees working in eight buildings. There are five elementary schools, two middle schools and one high school:

- The elementary schools are composed of students in grades K through 5. Lunch periods run for 25 minutes starting at 10:25 am and ending at 1:00 pm.
- The middle schools are composed of students in grades 6 through 8. Lunch periods run for 30 minutes starting at 11:30 am and ending at 1:00 pm.
- The High School is composed of students in grades 9 through 12. Lunch periods run for 38 minutes starting at 10:40 am and ending at 1:20 pm.

The District has eight cafeterias for student use, which serve approximately 1,775 lunches per day. The daily lunch menu options include an entrée, or an alternative choice of assorted deli sandwiches, a peanut butter and jelly sandwich, bagel with cream cheese, chef salad, pizza, hot dog or hamburger on roll, with milk (white, chocolate, and strawberry), hot or cold vegetables, canned or fresh fruit, hot soup, bread/roll, fruit juice, and macaroni/potato salad.

The District has 22 vending machines for student use located throughout the District; most are located in the high school. In 2008-09, the District began to use outside vendors to stock the machines instead of food service personnel. The vendors order and stock the machines with food items allowed by the District and based on what students are buying. Food service personnel review the food choices stocked by the vendors through observation of the machines.

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 does not establish a plan for measuring implementation of the policy, as required. District officials stated that the implementation of the policy and continued evaluation was conducted informally, with no formal written guidelines. In addition, the policy refers to the establishment of “guidelines, based on nutrition goals, regarding all foods and beverages sold or served to students during the school day, including refreshments served at celebrations and meetings.” However, the policy could be enhanced by including more direction.

For example, although District officials use the “Choose Sensibly” guidelines for vending, including beverages, and à la carte items, in-class activities and fundraising, the guidelines are not specifically referenced in the policy. In addition, while we recognize that the Reauthorization

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

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 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 committees' 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.

The District has established a child nutrition advisory committee, which is composed of 40 members including District administrators, faculty, students, parents, a nurse, a Parent Teacher Organization member, a Board of Education member, and the Director of Athletics, Health and Physical Education. The committee meets approximately six times per year to discuss topics related to nutrition, health, and physical activity. This includes reviewing current nutrition related policies, accessing the District needs through community surveys, the creation of a food allergy committee, re-evaluating health policies for tobacco, and healthier choices for school lunches and snacks.

### **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

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

<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.

labels. In addition, an on-site observation is performed to confirm that the reported ingredients 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 Rosendale Elementary School for the period January 22 through 26, 2007. The review findings, dated May 3, 2007, are summarized into two areas — “Menus, production records and standardized recipes are used appropriately” and Nutritional Analysis. The report states: “Currently, Niskayuna is meeting the needs of its students for all targets including total fat, saturated fat, and calories, and no further action is required in response to this review.”

## **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 22 vending machines for student use, à la carte items in the cafeteria, bake sales and fundraising events. 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 “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 everyday 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

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<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.

- 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 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 comparisons to the more stringent IOM standards. We found that five items did not meet the District's own standards for fat, saturated fat, sodium and sugar. Further, had the District adopted the IOM standards, nine of the items tested would not meet the IOM standards, as detailed in the following table:

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<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.

VENDING AND À LA CARTE ITEMS		
Snack Item	Meets District Standards	Meets IOM Standards
Ice Cream Novelty	No	No
Cheddar & Bacon Snack Chips	No	No
Peanut Butter Bar	No	No
Cherry Pie	No	No
Chocolate Éclair Ice Cream Bar	No	No
Lime Ice Cream Bar	Yes	No
Fudge Chip Cookie	Yes	No
Oat & Honey Granola Bar	Yes	Yes
Hot n Spicy Baked Fries	Yes	No
Multigrain Snack Chip	Yes	No

### Compliance with Education Law and SED Guidelines

We also found that District officials do not limit access to prohibited food and beverages in the high school until the end of the last lunch period as required by Education Law and SED guidelines. Specifically:

- À La Carte Items — Elementary and middle school à la carte items are sold after lunch is served. In addition, according to the school lunch director, elementary and middle school students are restricted to two items per day, and only one of the items can be ice cream. The purchase of à la carte items by high school students is not restricted in any way. The elementary and middle schools has a selection of à la carte items available including cookies, chips, popcorn, pretzels, multi-grain bars and a variety of ice creams. The high school has a selection of à la carte items including chips, multi-grain bars, cookies, pretzels, fruit flavored snack, iced tea, lemonade and coffee.
- Vending Machines —Several of the District’s 22 vending machines contain prohibited items and are accessible to students before the end of the last lunch period. Examples of prohibited items include mints, hard candies and gum. Positively, the vending machines that contain soda are on timers set to allow sales only after the last lunch period. In addition, sales from a snack machine run by a student organization that contains candy items are also restricted by the use of a timer.

The District offers food and beverage choices that provide minimal nutritional value and compete with healthy school meal options. For example, after the end of the last lunch period, students at the high school can purchase items such as soda, corn chips, candy bars, potato chips, pretzels, fudge nut brownies, whole grain chips, rice cakes, frosted pastry, soft baked cookie, rice treats, chocolate covered peanuts, chocolate covered cookie bars or wafers, strawberry shortbread cookies, salted nuts, sandwich cookies filled with vanilla cream, fruit flavored hard candy, fruit snacks, mint candies and gum. Worse, during lunch period at the high school,

students can purchase sports drinks, coffee, cookie bars and wafers rather than eat the healthy 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 there is a need to offer refreshments to students outside of the normal cafeteria hours and that vending items generate small commissions, which are used to offset cafeteria expenses. The revenues from vending for the scope period were approximately \$68,600 and the 2008-09 cafeteria budget is \$1.2 million. District officials also stated that they do not have kitchen/cafeteria capacity to serve all of the students in the cafeteria areas. Thus, to address the lack of space, they decided to use more vending machines. While we recognize the District has certain space and capacity limitations, 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 has two stores, located in each of the middle schools, that are open during lunchtime on Monday, Wednesday and Friday, and are run by parent volunteers. Items for sale include pencils, pens, erasers, locker mirrors, rulers, plastic jewelry, and trinkets. District officials stated that no food or beverages are sold in the stores and we observed that no food was sold in the stores.

In addition, the District conducted school events, such as in-class activities and fundraisers. We judgmentally selected and interviewed four teachers and three 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 and that they believed that healthy choices or alternatives were offered for school events. This was true whether the event was an in-class activity, such as a celebration or snack, or a fundraiser, such as a gift-wrap or clothing collection. Celebration and snack item examples offered included muffins, yogurt, fruit, bagels, water, whole grain chips, granola, juice, cookies, apples, pretzels, cider, donuts and candy. Fundraiser examples included bake sales, with a request for healthy options to be available. While such 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. District officials should ensure that all foods and beverages that are served to students are authorized by the local school wellness policy.
5. District officials must prevent student access to prohibited foods and beverages as defined by Education Law Article 19, Section 915 and SED guidelines until the end of the last scheduled meal period.
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 and fundraisers.

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.



May 20, 2009

Office of the State Comptroller  
Binghamton Regional Office  
State Office Building, Room 1702  
44 Hawley Street  
Binghamton, NY 13901-4417

**Matthew E. Bourgeois**  
Assistant Superintendent for Business  
1239 Van Antwerp Road  
Niskayuna, NY 12309  
[mbourgeois@niskayschools.org](mailto:mbourgeois@niskayschools.org)

Telephone (518) 377-4666, Ext. 50712  
Fax (518) 377-4074

The Niskayuna Central School District's response to the Comptroller's performance audit is summarized as follows:

- 1) The district is and always has encouraged healthy food choices and continues to incorporate recommendations provided by SED to provide increased utilization of whole grains, fruits and vegetables, fat free or low fat milk, and dairy products.
- 2) The district meets all nutritional guidelines for student lunches as evidenced by the Child Nutrition Program Administration School Meals Initiative (SMI) review report of findings that was issued on May 3, 2007.
- 3) The Choose Sensibly program is intended to educate students to the fact that there are other snacks they could select that would provide a healthier alternative when compared to other snacks that may be considered by the student. This variety of snack choices affords students the opportunity to "Choose Sensibly" as designed by the program.
- 4) The Institute of Medicine (IOM) report was not yet finalized at that time of our audit nor has the school since been directed to implement those guidelines by the office of Child Nutrition Program at the NY State Education Department. Therefore, the items judgmentally selected by the auditors are irrelevant as the IOM standard is not required. *The Choose Sensibly guideline was met since students had the option to choose between "5 snacks" or "5 healthier Choose Sensibly snacks" as documented by the auditors' report.*
- 5) Two vending items were discovered during the course of the performance audit in a few machines at the High School: sugarless gum, and breath mints – both of which were stocked in a vending machine by an outside vending service. The vendor was immediately notified and removed each of those items and replaced them with items that would be consistent with the operation of the Choose Sensibly program. A third item, a whole milk beverage, was identified in the report but this item is not in violation of SED or Education Law regulations. However, the district did request to have the vendor replace the item with a low-fat substitute because it has chosen to make available more low-fat dairy items.

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See  
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- 6) All remaining vending items available for student purchase during meal periods comply with SED and Education Law guidelines. Vending operations account for 6% (\$68,600 of a \$1.2 million budget) of the total school lunch fund budget.
- 7) A la carte items are sold at the K-8 level after lunch is served. A la carte items available at the K-12 level are consistent with the Choose Sensibly guidelines in that the vast majority of snacks available to students meet the guidelines, while a few do not, thereby affording students the opportunity to "Choose Sensibly".
- 8) The district's wellness policy has been established and implemented. However, the district shall establish a plan to evaluate and measure the wellness policy's implementation and effectiveness over time.

Essentially, we disagree with all of the comptroller's findings in the report except:

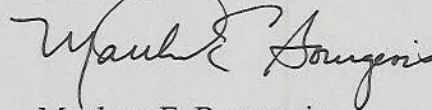
- a) The district needs to establish a plan for measuring the implementation of the Wellness Policy;
- b) The audit did reveal that two items were made available to students through our vending operation with an outside vendor during the time meals were served at the high school that should not have been made available at that time; however, the district took immediate action with its vending contractor and had those items removed and replaced to correct the problem.

It is important to note that the school district receives direction, guidance and partial funding for the operation of its school lunch program from the New York State Education Department's Child Nutrition Program Administration unit.

Each year, the district typically has 175 student days in which lunches are served at the K-5 level. A lunch bought on each of those student days would represent approximately 16% of the total meals consumed each year by a child eating three meals per day, per year (1095 meals). The students receiving 16% of their meals through the cafeteria program are provided a wide variety of foods with proven nutritional value as a result of our commitment to the program along with the direction and oversight provided by the NYS Education Department's Child Nutrition Program.

We, as a school district, pride ourselves on making decisions that are always in the best interest of our students. We have many dedicated staff members that work hard every day to provide a healthy, nutritious lunch to students to ensure our students will be able to perform to the best of their abilities in the classroom. We engage students by asking them to create or share recipes that can be used in the cafeteria, to exercise, to learn more about their bodies but to most of all, use their minds to make good decisions when selecting the food they eat, so those decisions can be cultivated into a long-term, healthy habit that will provide a lifetime of good health for them and their families.

Sincerely,



Matthew E. Bourgeois

## **APPENDIX B**

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

#### Note 1

As mentioned in the report, there is a lack of uniform nutritional guidance from New York State for competitive foods. The Choose Sensibly guidelines are not mandated by the State Education Department either. After consulting with health professionals representing several major medical groups, we selected the IOM standards as performance criteria to evaluate the District's competitive foods because they generally offered healthier food and beverage choices to students. The committee tasked with developing the standards for schools released its report on April 25, 2007. The IOM standards were available and applicable to schools when the audit began, and we continue to believe they are superior to other published guidelines.

#### Note 2

The draft report has been updated to remove this product from the list of prohibited items.