

Commissioner's Memo  
11/27/2017

## Assessing Proposed Costs for Nutrition Education and Marketing Materials

### Memo Information

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Memo Type Regulatory

Unit Child Nutrition

Regulatory Authority 7 CFR Part 210.12(a); SP 07-2015; SP 40-2011

Response Required NO

Attention Superintendents; Principals

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### Memo Text

## ATTENTION CO-OP DIRECTORS, CHILD NUTRITION DIRECTORS

District Child Nutrition Programs are encouraged to provide nutrition education when the nutrition education and related activities directly support the operation and/or improvement of the school food service.

With nutrition education as a primary focus, the Child Nutrition Unit (CNU) developed and produced the New Meal Deal Marketing Toolkits to provide schools with a template for creating and implementing a marketing plan. Every school has received a toolkit and should have a marketing plan in place. Many schools with marketing plans have asked whether nutrition education materials are an allowable cost.

The United States Department of Agriculture (USDA) has provided further guidance in answering this question. When evaluating the cost of nutrition education and/or marketing materials, schools must first answer the following questions:

- Is it reasonable, necessary, and allocable?
- Does it support the operation and/or improvement of the school food service?

If the proposed nutrition education and/or marketing materials meet the above qualifications, then the school must further evaluate their particular program and whether the cost of these materials is appropriate at this time.

The following questions are to be used for this assessment:

- What is the priority status for use of nonprofit school food service account funds?
  - Is equipment for food preparation current and in good working order?
  - Is the point-of-service system up-to-date?
- What is the status of the nonprofit school food service account?
  - Are net cash resources in excess of the 3 months average operating expenditures per 7 CFR 210.14?
  - Are the School Food Authority (SFA)'s National School Lunch Program (NSLP) and School Breakfast Program (SBP) operating compliance with the respective meal patterns for: Certification for performance-based reimbursement? Whole grain-rich requirements?
  - What product/service is being considered for acquisition?
  - How does this product/service directly benefit the operation and/or improvement of the school food service program and its priorities? (i.e., encourage the service of reimbursable meals; improve/update the point-of-service system, etc.)
  - What is the estimated cost of the product/service?
  - Would the purchase of the product/service be duplicative and not cost effective?
  - What alternative options through low/no cost ways to address the need have been taken? (i.e., purchasing low/lower cost items; using the services of volunteers; expanding an existing local education agency contract for such services, etc.)
  - Would the proposed cost divert nonprofit school food service account funds from supporting food service operation staff time and effort, and thus impair or diminish the delivery of the school meal service?
  - Does this proposal include the purchase of land, a building, or construction of a building? NSLP and SBP regulations at 7 CFR Parts 210.14(a) and 220.7(e)(1)(iii) generally prohibit using funds to cover the cost of purchasing land or purchasing or constructing buildings.

- Is the proposed cost for a capital expenditure other than the acquisition of real property (i.e. building, land)?
  - If yes, the SFA must receive pre-approval from the State Agency unless the equipment is identified on the State Agency pre-approved list. See Commissioner's Memo CNU-16-004 *State Agency Prior Approval Process for School Food Authority Equipment Purchases*.

Once nutrition education and/or marketing materials are determined to meet all requirements and are an appropriate cost for the food service account at this time, Child Nutrition Directors should keep written justifications for the cost(s), including written answers to the above questions, and all other documentation for review by the district's area specialist and auditors.

Please see the attached *Marketing and Nutrition Education Justification Form* that may be used as documentation. Once the form or other documentation is completed, keep the records filed with other Child Nutrition purchase documentation for review during an Administrative Review.

Schools may contact their area specialist for assistance in evaluating a nutrition education and/or marketing cost.

Federal Regulations require schools to conduct breakfast outreach throughout the school year and promote summer meals at appropriate times.

Schools are encouraged to promote their Fresh Fruit and Vegetable Programs, Farm to School activities, and all Child Nutrition Programs and accomplishments.

If you need additional information, please contact the Child Nutrition Unit at (501) 324-9502.

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## Attachments

- [CNU-18-026--Marketing\\_and\\_Nutrition\\_Education\\_Justification\\_Form.pdf](#)