



STATE OF MAINE  
DEPARTMENT OF EDUCATION  
23 STATE HOUSE STATION  
AUGUSTA, ME 04333-0023

ROBERT G. HASSON, JR., Ed.D.  
COMMISSIONER

PAUL R. LEPAGE  
GOVERNOR

November 8, 2018

William Dobbins  
Superintendent  
Caswell Public Schools  
1025 Van Buren Road  
Caswell, ME 04750

Dear Superintendent Dobbins:

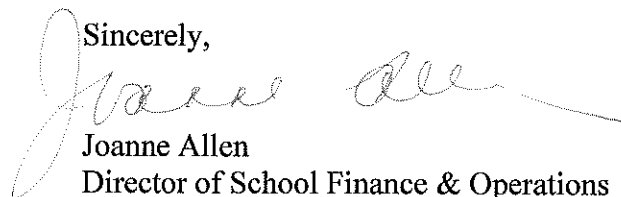
An Administrative Review of the Caswell School Nutrition Program was conducted on October 23, 2018. We appreciated the assistance given by you and your staff.

The enclosed Official Notification of Review Findings and Corrective Action describes the corrective action documentation and completion dates discussed during the exit conference. Please return a signed copy of this Official Notification when submitting the corrective action documentation. **Please provide the corrective action documentation by November 21, 2018.** Failure to do this may result in the withholding of reimbursement payments until it is received and/or a follow-up visit verifies that corrective action has been determined as acceptable. We hope that following the exit conference you and your staff addressed the corrective actions and that you will have no problems in meeting the response deadline.

The Official Notification also provides the potential fiscal action, which is an initial estimate of the amount of reimbursement that will be reclaimed. These are only estimates which must be adjusted to the actual date of corrective action for each violation. If documentation of corrective action or acceptable corrective action is not received by the response date stated above, the claim will be recalculated to the end of the school year.

We hope that this review has been helpful to you and your staff. If you should have any questions, or if we can assist in any way please feel free to contact Michele Bisbee at 624-6708 or email [michele.bisbee@maine.gov](mailto:michele.bisbee@maine.gov).

Sincerely,



Joanne Allen  
Director of School Finance & Operations

JA/MB/sjs

Enclosure

**Administrative Review Report  
Caswell School Nutrition Program  
October 23, 2018**

***Introduction***

The Caswell School Nutrition Programs were reviewed based on Federal Regulation 7CFR 210.18 and Maine Department of Education, Child Nutrition policies and procedures.

***Performance Standard 1: Meal Access and Reimbursement***

**Certification and Benefit Issuance-** Caswell School District participates in the Community Eligibility Provision (CEP); no student applications are collected.

**Verification-** The report has been filed on time.

**Meal Counting and Claiming-** No problems were observed.

***Performance Standard 2: Meal Pattern and Nutritional Quality***

**Meal Components and Quantities-** During the week of review and the on-site review, no problems were observed. It was noted that PFG had sent them a product that was being invoiced as CN labeled but it was not. Documentation was provided to Rebecca and she was able to get PFG to correct the problem.

**Production Records:** Production records are used to support the claiming of meals and therefore, must document the items offered and quantities served as part of a reimbursable meal. Production records were completed correctly.

***Resource Management***

For SY 2018, revenues and expenses were obtained from the Monthly Income and Expenses report found in NEO. Town support in the amount of \$10,000 is not included in our comparison of expenses to revenue below:

<b>SY 2018</b>	<b>Target</b>	<b>Actual</b>
Percentage of Food to Total Revenue	35-40%	98.96%
Percentage of Labor to Total Revenue	50-55%	42.09%
Percentage of Other to Revenue	<u>5-10%</u>	<u>0%</u>
	100%	141.05%

It was noticed that costs were only being reported in food in labor. This has been discussed and corrected. Moving forward a more accurate picture of the program will be available.

**Indirect Costs-** Program regulations 7 CFR 210.14(a) and 220.13(i) require that any cost paid from the non-profit school food service account meet the standards for allowable costs as set out in the Federal cost principles. A review of the financial records for the Caswell Public Schools food service account from September 2017 showed that indirect costs were charged. Indirect

costs are costs that cannot be specifically allocated to a program. The school has a credit card that is used school wide and the bill is coded by user. Instead of charging just the portion that applied to the nutrition department the entire bill was paid through the nutrition account. Corrective action will be required.

### ***General Program Compliance***

**Reports and Recordkeeping**- Claims are submitted to the State Agency in a timely fashion and T/A was provided about making sure to file the verification report on time. This year's report has been filed. Program records are kept for longer than needed. Records should be kept for three years plus the current, anything beyond this can be destroyed.

**Food Safety and Sanitation**- No problems observed.

**Civil Rights**- No findings.

**Wellness Policy**- The wellness policy has recently been revised and meets all of the requirements.

**Training/Professional Standards** – No findings. Rebecca and Nancy have both met their training hours for the year.

**Corrective Action**- Corrective action is required as a result of this Administrative Review. The enclosed form outlines what is required. A detailed response and documentation of the corrective action must be returned to our office by the date specified, along with the enclosed form signed by the Superintendent.

**Findings**- Findings from the review must be posted and made available to the public by federal law. This is part of the Healthy, Hunger Free Kids Act of 2010. They can be posted on the school website or made available at a public hearing or school board meeting

### **Summary**

Overall, Nancy and Rebecca are doing a good job meeting the requirements of the program. Rebecca is friendly and the kids all enjoy meal time. I would like to see the program take steps to provide more scratch cooked meals for the students in the future. Keep up the good work.

Sincerely,



Michele Bisbee  
Child Nutrition Consultant

**Official Notification of Review Findings and Required Corrective Action**

**Local Education Agency:** Caswell Public School

**Local Education Official:** William Dobbins

*Instructions:* Please submit a detailed response for each of the review findings listed below. Responses must be attached to this document and must address the following:

- How the finding was corrected (include who, when & how)
- Documentation that the finding has been corrected district-wide
- How this action will ensure future compliance

**This review will remain open until this form has been signed and returned by the Local Education Agency Official, along with the requested documentation that the review finding(s) has been corrected. In accordance with §210.18(k), failure to return completed documentation within 30 days from the corrective action deadline date will result in the withholding of reimbursement payments.**

---

**Finding 1 – General:** Indirect costs were accidentally charged to the nutrition account in the amount of \$66.77.

Corrective Action 1: Documentation will need to be submitted to show that this money was returned to the nutrition account. A detailed plan as to how this will be guarded against in the future will also need to be submitted.

Date Due: November 21, 2018  
Person Responsible: Nancy Martin  
Estimated Fiscal Action: None

Reviewer's Signature Michelle Bishop Date 11.7.18

**You may be subject to a revisit if the error tolerance level was exceeded.**

1<sup>st</sup> Review  Revisit

Date Mailed to School/Institution Official 11/8/18

Submit to: Maine Department of Education  
Child Nutrition  
23 State House Station  
Augusta, ME 04333-0023

Send Response no later than 11/21/18

Superintendent

Signature of Local Education Agency Official

Title

Date