EAST TALLAHATCHIE SCHOOL DISTRICT

Child Nutrition and Food Service Procedures Manual

Operations, compliance, internal control, food safety, and student access

School Year	2026-2027
Document Owner	Shannon Paige, Child Nutrition Director
Status	FINAL - BOARD ADOPTION REQUIRED
Effective Term	2026-2027 School Year

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Document Control

Control	Value
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Board adoption date	______________________________
Board minute/resolution reference	______________________________
Annual review	Before July 1 and whenever controlling authority changes
Policy hierarchy	Law/regulation → MDE approval/agreement → ETSD Board policy → this manual → site SOP
Supersedes	All inconsistent, undated, or unofficial food-service procedure copies after adoption

Adoption control: This is a completed operational manual, but it must not be represented as Board-adopted until the Board adoption date and minute or resolution reference are entered. After adoption, later controlling federal, state, MDE, MSDH, or Board requirements supersede conflicting text immediately.

Naming control: Every district reference in this manual means East Tallahatchie School District. No other district's personnel, forms, local rules, or branding are incorporated.

Research Basis and Improvement Standard

This manual is an original ETSD control document. It was benchmarked against five publicly available Mississippi district publications, then rebuilt against current federal and Mississippi authorities. Concepts were synthesized; text, personnel names, thresholds, and local practices were not copied verbatim.

Benchmark category	Useful practice	ETSD improvement
Mississippi district operations handbook	Operations, receiving, inventory, field trips, cash and principal duties	Adds current procurement, Buy American, special diets, claims, cyber, retention and CAP controls
Current Mississippi employee handbook	Current civil-rights, POS-outage and role language	Expands from an employee handbook into a districtwide operations-and-audit manual

Benchmark category	Useful practice	ETSD improvement
Mississippi kitchen procedure handbook	Kitchen-floor illness, portion, holding and sanitation controls	Adds full fiscal, menu, allergen, recall, continuity and documentation requirements
Mississippi accountability handbook	Timekeeping, cash custody, training and inventory accountability	Removes risky legacy employment language and adds current compliance controls
Mississippi school-nutrition manual	Organization, serving lines, emergency and daily reconciliation	Corrects outdated references, temperatures and missing modern controls

Result: ETSD receives a manual that joins kitchen operations, student access, health and safety, meal-pattern compliance, procurement, cash, claims, records, cybersecurity, monitoring, and Board oversight in one auditable system.

How to Use This Manual

1. Start with the procedure code that governs the activity; every chapter identifies owners, evidence, monitoring, and stop-work conditions.
2. Use position titles as the permanent control. The annual directory may list current names and direct contacts without changing the procedure.
3. Use only the current ETSD-controlled form or MDE/USDA form. A saved personal copy is not a controlled form unless its version is verified.
4. Do not rely on custom, prior practice, or verbal instruction to bypass a control. Document a compensating control when staffing prevents full segregation of duties.
5. Keep changing rates, prices, deadlines, thresholds, meal-pattern transitions, and staff contacts in the Current-Year Operating Supplement.
6. When a requirement conflicts, stop and obtain written direction from the Child Nutrition Director, Business Manager, Superintendent, MDE OCN, MSDH, or counsel as appropriate.

Contents

CN-100 | Governance and Authority

Purpose: Establish the authority, scope, policy hierarchy, and accountability system for all ETSD Child Nutrition operations.

Governing requirements: National School Lunch Act; Child Nutrition Act; 7 CFR Parts 210, 220, 225, 245 and 250; 2 CFR Part 200; MDE State Board Rules 17.1, 17.5, 17.8 and applicable Chapter 38 rules; Mississippi Food Code; ETSD Board Policies EE, EEA, EEC and JGH; ETSD procurement policy; Student & Family Handbook §17; and Business Department Procedures Manual. The current JG School Wellness document is a draft and is not represented as adopted Board policy.

Responsible positions: Board of Trustees; Superintendent/authorized representative; Child Nutrition Director; Business Manager; principals; cafeteria managers.

CN-100.1 Scope and control hierarchy

35. Apply this manual to every ETSD location, employee, volunteer, contractor, warehouse, vehicle, system, bank account, and record used to store, prepare, transport, serve, count, claim, purchase, or account for Child Nutrition meals or funds.
36. Operate only programs, sites, meal types, service models, prices, and counting systems approved in writing by MDE and ETSD.
37. Treat the MDE-approved annual application/agreement, site HACCP plans, ETSD Board policy, and current-year supplement as controlled companions to this manual.
38. When later authority is more restrictive, comply immediately, issue a dated administrative bulletin, train affected staff, and present material changes for Board action.

CN-100.2 Board and administrative control

1. The Board adopts policy, this manual, material revisions, prices and awards requiring Board action, and receives an annual compliance report. Policy modernization should remove legacy district naming and obsolete statutory references from older EE/EEA/EEC/JGH text.
2. The Superintendent signs or designates authorized representatives, resolves control exceptions, and ensures departments cooperate with Child Nutrition requirements.
3. The Child Nutrition Director administers the program, issues nondiscretionary technical updates with Superintendent approval, and maintains the official manual.
4. Principals support protected meal access and site operations but may not direct a cafeteria to violate meal-pattern, cash, eligibility, procurement, safety, or claiming rules.

Required records

5. Board-adopted manual and policies
6. MDE application/agreement and amendments
7. Authorized-representative roster
8. Annual Director and Superintendent certifications
9. Administrative compliance bulletins and training evidence

Monitoring and corrective action

10. Director reviews authorities before July 1 and monthly for new MDE/USDA/MSDH directives.
11. Superintendent reviews exceptions; material changes go to the Board.
12. Unapproved service, site, price, contract, or claiming change is suspended and corrected.

STOP AND ESCALATE: Do not begin a new site, meal type, service method, alternative counting system, summer/emergency service, or material amendment without written MDE approval.

CN-110 | Annual Program Administration

Purpose: Ensure every program and site begins the school year fully approved, staffed, permitted, trained, and operationally tested.

Governing requirements: MDE Rule 17.5; 7 CFR 210.8, 210.15, 220.7, 220.11, 225.6 and applicable annual MDE instructions.

Responsible positions: Superintendent/authorized representative (accountable); Child Nutrition Director (responsible); Business Manager, principals, cafeteria managers, nurse/504 coordinator, IT and maintenance (consulted).

CN-110.1 Pre-opening certification

1. Submit the annual MDE application, agreement, school calendar, site list, service times, claiming option, prices, authorized representatives, and amendments by MDE deadlines.
2. Confirm each cafeteria's MSDH permit, certified food manager, most recent inspection, required inspection requests, pest control, fire protection, potable water, refrigeration, thermometers, dish/sanitizer systems and maintenance readiness.
3. Approve cycle menus, recipes, product documentation, allergen substitutions, production records, field-trip process, POS configuration, backup rosters, cybersecurity access, cash controls, emergency menus and vendor delivery schedules.
4. Complete pre-service civil-rights, food-safety, allergen, OVS, POS, cash, emergency, ethics and cybersecurity training before unsupervised duty.

CN-110.2 Annual operating file

1. Maintain one indexed district file organized to MDE administrative-review areas and one controlled site binder or secure electronic equivalent at each school.
2. Update the annual directory, site annexes, prices, thresholds, MDE deadlines, training matrix and emergency contacts without changing permanent control text.
3. Document Director review and Superintendent certification before the first claimed meal.

Required records

4. Approved application/agreement

5. Site approval list and calendar
6. Permit/inspection/certification file
7. Pre-opening checklist
8. Training roster
9. POS and continuity test
10. Current-year supplement

Monitoring and corrective action

11. Director signs pre-opening checklist for each site.
12. Principal and manager correct open items before service.
13. Any MDE extension or conditional approval is tracked to closure.

STOP AND ESCALATE: No meals may be served for reimbursement until final MDE approval is documented, except under a written MDE-authorized extension.

CN-120 | Organization, Delegation, and Internal Control

Purpose: Assign one accountable owner to every high-risk process and prevent a single person from controlling an entire transaction.

Governing requirements: 2 CFR 200.302 and 200.303; 7 CFR 210.14, 210.21 and 210.30; ETSD Business Department Procedures Manual.

Responsible positions: Board; Superintendent; Child Nutrition Director; Business Manager; principals; managers; cashiers; receiving staff; Purchasing/Finance; nurse/504 coordinator; IT.

CN-120.1 Delegation

1. Use written role assignments and system permissions; verbal delegation does not transfer accountability.
2. The Director maintains trained backups for claims, menu approval, food-safety incidents, special diets, procurement and POS continuity.
3. Every approval identifies the transaction, approver, date, decision and evidence reviewed.

CN-120.2 Mandatory segregation

1. Separate request, approval, receiving, invoice approval, payment release and reconciliation whenever staffing permits.
2. Separate cashiering, void/refund approval and independent deposit/bank reconciliation.
3. Separate claim preparation from independent edit review and certification.
4. Separate eligibility determination, confirmation/second review, verification and roster reconciliation when feasible.

5. Require dual control for vendor/ACH changes, inventory write-offs, cash counts, retroactive POS edits and administrator overrides.
6. When full separation is not possible, document a compensating control before the transaction, such as Superintendent review, surprise count, exception-report review or independent Business Office reconciliation.

CN-120.3 Ethics and fraud response

1. Disclose actual or potential conflicts annually and when they arise; do not solicit or accept vendor gifts, gratuities, favors or kickbacks.
2. Report suspected falsification, theft, collusion, bid manipulation, time fraud, benefit disclosure or management override immediately through ETSD reporting channels.
3. Preserve records and do not confront a suspected actor in a way that risks evidence or safety.

Required records

4. RACI matrix
5. System-access roster
6. Conflict disclosures
7. Compensating-control forms
8. Override/void/refund reports
9. Incident and referral records

Monitoring and corrective action

10. Business Manager reviews vendor, payment and reconciliation access quarterly.
11. Director reviews POS overrides, retroactive edits and cash/inventory exceptions monthly.
12. Superintendent reviews unresolved segregation exceptions.

STOP AND ESCALATE: Stop any transaction involving a concealed conflict, unsupported override, falsification, theft, kickback, suspicious banking change or deliberate record alteration.

CN-200 | Civil Rights, Access, and Student Dignity

Purpose: Provide equal, confidential and dignified access to Child Nutrition programs and respond correctly to discrimination complaints.

Governing requirements: 7 CFR 210.23(b); 7 CFR Parts 15, 15a and 15b; current USDA/FNA civil-rights instructions and nondiscrimination statement; Section 504; ADA; Title VI; Title IX; Age Discrimination Act.

Responsible positions: Superintendent (accountable); Child Nutrition Director (civil-rights coordinator for program operations); principals, managers and all staff with participant contact (responsible); district 504/ADA and language-access personnel (consulted).

CN-200.1 Equal access

1. Serve eligible participants without discrimination, retaliation, delay, stigma or reduced service based on protected status, language, disability, payment status or perceived eligibility.
2. Post the current And Justice for All poster where participants can see it and use the current full or short USDA nondiscrimination statement on program materials as required.
3. Provide meaningful language assistance, accessible formats, physical access and reasonable disability-related service modifications.
4. Protect eligibility status at POS; never announce, color-code, segregate, use a separate line, withhold an alternate meal, require chores or otherwise overtly identify a student.

CN-200.2 Complaint response

1. Accept any verbal, written, anonymous or third-party allegation of discrimination; do not require a special form.
2. Record the date, contact information if offered, allegation, protected basis if known, program/site and immediate safety needs.
3. Forward promptly through MDE/USDA channels; ETSD staff preserve facts but do not conduct an unauthorized local civil-rights investigation.
4. Protect confidentiality and prohibit retaliation; preserve all relevant records and communications.

CN-200.3 Training and review

1. Train staff with participant contact annually and before independent service.
2. Inspect posters, public materials, translated resources, accessibility, POS practices and complaint logs before school opens and midyear.

Required records

3. Annual training roster
4. Poster/site inspection
5. Public release and household notices
6. Translated/accessibility assistance log
7. Complaint intake/referral log
8. Corrective action

Monitoring and corrective action

9. Director completes August and midyear reviews.
10. Superintendent receives immediate notice of credible retaliation or discriminatory denial.
11. Corrective action includes retraining, system/process repair and evidence of sustained compliance.

STOP AND ESCALATE: Immediately stop discriminatory denial, retaliation, overt identification or any practice that compromises a participant's dignity or safety.

CN-300 | Eligibility, Direct Certification, CEP, and Privacy

Purpose: Determine, issue, protect and reconcile meal benefits accurately under ETSD's current MDE-approved claiming option.

Governing requirements: 7 CFR Part 245; MDE eligibility, direct certification, verification and CEP guidance; FERPA where applicable.

Responsible positions: Child Nutrition Director (accountable); designated eligibility staff (responsible); Superintendent, Business Manager and IT (control support); principals (informed only as needed).

CN-300.1 Approved claiming option

1. Document each site's MDE-approved status—standard counting, Community Eligibility Provision, or other approved provision—in the annual supplement and POS setup.
2. At CEP sites, serve breakfast and lunch without household charge and claim using the approved claiming percentages; retain election, ISP and public-notice records.
3. At non-CEP sites, use only current MDE/USDA applications, income guidelines, direct-certification processes, notices and verification procedures.

CN-300.2 Determination and benefit issuance

1. Date-stamp/intake applications, determine eligibility objectively, perform required confirmation, notify the household and update the benefit issuance document promptly.
2. Process direct-certification matches and extension of benefits; resolve partial/duplicate matches; reconcile transfers, withdrawals and new students monthly.
3. Conduct verification using the MDE-approved sample and deadlines; document selection, notice, follow-up, outcome and reporting.

CN-300.3 Confidentiality

1. Grant least-privilege access and use unique accounts with MFA when supported.
2. Disclose eligibility information only as authorized by law, consent or approved agreement; log disclosures and securely transmit data.
3. Never place applications, benefit status or medical information in an open site binder or ordinary email attachment.

Required records

4. Direct-certification files
5. Applications and notices where applicable
6. Benefit issuance document
7. Verification file/report
8. CEP election and ISP records

9. Disclosure log/MOUs/consents
10. Monthly transfer reconciliation

Monitoring and corrective action

11. Secondary review of determinations and changes.
12. Monthly benefit-roster-to-POS reconciliation.
13. Quarterly access review and annual verification quality check.
14. Correct overclaims promptly; notify households when required.

> **STOP AND ESCALATE:** Stop any eligibility change that lacks evidence, uses outdated guidance, reveals benefit status, or cannot be reconciled to the POS roster.

CN-400 | Menu Planning, Meal Patterns, and Offer Versus Serve

> **Purpose:** Serve appetizing meals that meet current age/grade meal patterns, crediting and dietary specifications and are supported by complete production evidence.

Governing requirements: 7 CFR 210.10 and 220.8; current USDA school-meal standards; MDE Mississippi Recipes for Success; approved OVS rules.

Responsible positions: Child Nutrition Director (accountable/menu approval); cafeteria manager (implementation); trained cashier (reimbursable-meal determination); Business Manager (cost consultation); nurse/504 team (special-diet consultation).

CN-400.1 Central menu control

1. Use Director-approved cycle menus by age/grade group and site; retain nutrient analysis, meal-pattern worksheet, recipes, yield tests, CN labels, product formulation statements and product labels.
2. Use standardized recipes exactly; document any substitution before service and verify the replacement preserves meal pattern, special-diet safety, procurement and cost controls.
3. Provide potable water during meal service and meet current dietary specifications, component quantities and weekly requirements.

CN-400.2 Production and pre-service check

1. Forecast from participation history, scheduled attendance and menu acceptance; record planned quantities before production.
2. Manager confirms components, crediting, portions, temperatures, utensils, service signage and OVS configuration before opening the line.
3. Complete actual quantities prepared, served, leftover and discarded on the production record the same day; never reconstruct routine records at month-end.

CN-400.3 Offer Versus Serve

1. Use OVS only where permitted and as approved; train cashiers to identify required components and minimum selections at the actual POS.
2. Do not count an incomplete meal as reimbursable. Offer the student a nonstigmatizing opportunity to complete the meal before exiting POS.

Required records

3. Cycle menus/nutrient analysis
4. Standardized recipes and yield evidence
5. CN labels/PFS/product labels
6. Daily production records
7. Substitution approvals
8. OVS training and pre-service checklist

Monitoring and corrective action

9. Manager daily production-record and meal-pattern review.
10. Director monthly menu file and substitution audit.
11. Claims exclude unsupported or incomplete meals; repeated failures require retraining and site CAP.

STOP AND ESCALATE: Hold an unapproved substitution or meal-pattern-uncertain meal from reimbursement until the Director documents a compliant resolution.

CN-410 | Special Diets, Disabilities, and Allergens

Purpose: Provide timely, safe and individualized meal modifications without unnecessary barriers or extra household cost.

Governing requirements: 7 CFR 210.10(m) and 220.8(m); Section 504; ADA; USDA disability-modification guidance; current MDE special-diet forms.

Responsible positions: District 504/ADA coordinator or designee (accountable for disability process); Child Nutrition Director and nurse (coordinating); cafeteria manager and trained staff (implementation); parent/student and licensed health professional or registered dietitian (information).

CN-410.1 Intake and team review

1. Accept requests through a single documented channel and respond promptly; do not demand a diagnosis beyond information needed to provide the modification.
2. Accept a sufficient medical statement signed by an authorized state-licensed healthcare professional or registered dietitian as required by current federal rules.

3. The 504/ADA, nurse and Child Nutrition team determines the safe modification, service method, emergency response, product/recipe controls and staff training; provide notice and procedural safeguards when applicable.

CN-410.2 Allergen-safe implementation

1. Maintain an approved substitute list, recipe/label file, protected POS alert and site tray-verification process.
2. Prevent cross-contact through handwashing, cleaning/sanitizing, separate utensils/equipment or sequencing, protected storage and verified ingredients.
3. Do not substitute based on memory, preference, convenience or staff diagnosis; verify every changed product label before service.
4. Train all affected staff and backups before serving; review at least annually and whenever the menu, product, medical statement or student's needs change.

CN-410.3 Incident response

1. Follow the student's emergency plan, summon medical help, preserve labels/food/records and notify the designated response chain.
2. Do not resume the affected process until cross-contact risk and control failure are corrected and documented.

Required records

3. Request/medical statement
4. Team determination and notices
5. Approved menu/substitute list
6. Labels and recipes
7. Training and service verification
8. Incident/CAP records

Monitoring and corrective action

9. Nurse/Director review before first service and annually.
10. Manager verifies modified tray before release.
11. Any missed or incorrect modification receives immediate incident review and CAP.

STOP AND ESCALATE: Stop service of a modified meal if instructions are incomplete or conflicting, an ingredient is uncertain, cross-contact occurred, or the meal cannot be provided safely; provide a safe interim option without delay.

CN-420 | Wellness, Smart Snacks, and Competitive Foods

Purpose: Align the entire school nutrition environment with ETSD wellness policy and current federal and Mississippi competitive-food requirements.

Governing requirements: 7 CFR 210.11, 210.31 and 220.12; Mississippi Healthy Students Act; applicable MDE State Board rules; and Board-adopted ETSD policy. The existing ETSD JG School Wellness draft is a planning source only and is not treated as adopted policy.

Responsible positions: Superintendent-designated wellness official (accountable); Child Nutrition Director (technical lead); principals (site enforcement); Wellness Committee and activity sponsors (responsible/consulted).

CN-420.1 Wellness governance

1. Maintain a representative Wellness Committee, invite stakeholder participation, meet at least twice annually, and document decisions.
2. Publish the required annual notice and complete/publicize the triennial assessment on schedule; update the policy based on evidence and Board action.
3. Each principal submits an annual site attestation addressing meals, vending, fundraisers, marketing, water, physical activity and policy implementation.

CN-420.2 Competitive-food approval

1. Require Director preapproval for any food or beverage sold to students during the regulated school day, including vending, school stores, fundraisers and a la carte items.
2. Retain product labels/calculator results and any MDE-approved exemption; apply the stricter controlling state or federal standard.
3. Allow food/beverage marketing only for products that may be sold under the applicable standards.

Required records

4. Wellness policy
5. Committee roster/minutes
6. Annual notice
7. Triennial assessment
8. Site attestations
9. Product approvals/labels/calculator evidence
10. Fundraiser records

Monitoring and corrective action

11. Director and principals review compliance before school and quarterly.
12. Unapproved sales stop immediately; revenues and corrective action are documented.
13. Board receives triennial and annual summary.

STOP AND ESCALATE: Stop any unapproved food sale, marketing or fundraiser during the regulated period until written compliance evidence is approved.

CN-500 | HACCP, Food Safety, and Employee Health

Purpose: Prevent foodborne illness through site-specific process-based food-safety plans, trained staff and verifiable daily controls.

Governing requirements: 7 CFR 210.13; Mississippi Food Code and MSDH permit/inspection requirements; applicable MDE food-safety rules.

Responsible positions: Child Nutrition Director (accountable); certified food manager/cafeteria manager (site responsible); all food employees (responsible); principal, maintenance and nurse (support).

CN-500.1 Site food-safety plan

1. Maintain a written HACCP/process-based plan for every location where program food is stored, prepared, transported or served; tailor SOPs, flow, hazards, critical limits, monitoring and corrective action to the site.
2. Complete opening, receiving, preparation, pre-service, service and closing checks; use calibrated food thermometers and record actual temperatures at required points.
3. Maintain cold food at 41°F or below and hot food at 135°F or above unless a documented approved time-as-public-health-control procedure applies.
4. Cool cooked TCS food from 135°F to 70°F within 2 hours and to 41°F within 4 additional hours; reheat cooked/cooled TCS food for hot holding to 165°F for 15 seconds within 2 hours.
5. Use current Food Code cooking temperatures and site SOPs; reject, discard or correct food that misses a critical limit—never alter a log to make it compliant.

CN-500.2 Hygiene and sanitation

1. Wash hands at the designated sink at all required times; prohibit bare-hand contact with ready-to-eat food unless an approved alternative procedure exists.
2. Use effective hair restraints, clean protective clothing and clean/sanitized food-contact surfaces; label and secure chemicals away from food and single-use articles.
3. Follow the master cleaning schedule, sanitizer concentration/contact-time instructions, pest control and waste procedures.

CN-500.3 Employee health

1. Employees report vomiting, diarrhea, jaundice, sore throat with fever, infected wounds and diagnosed/reportable illnesses before work or immediately when symptoms begin.
2. The person in charge applies current Food Code exclusion/restriction rules, protects confidentiality, documents return-to-work clearance where required, and arranges trained coverage.
3. No employee may work around food while excluded or conceal symptoms to avoid an absence.

CN-500.4 Permits and inspections

1. Maintain a current MSDH operational permit and certified food manager at each required location.
2. Request at least two governmental food-safety inspections per site each school year, retain the requests and reports, post the most recent inspection, and make it available to the public on request.

Required records

3. Site HACCP plan/SOPs
4. Opening/closing and temperature logs
5. Thermometer calibration
6. Employee health/exclusion record
7. Cleaning/sanitizer/pest logs
8. Permit/certified manager evidence
9. Inspection requests/reports and CAP

Monitoring and corrective action

10. Manager signs daily logs and corrects exceptions immediately.
11. Director verifies each site monthly and conducts periodic unannounced observations.
12. Missed critical limits or incomplete logs trigger product disposition review, retraining and CAP.

STOP AND ESCALATE: Immediately stop affected production/service for contamination, unsafe temperature, sewage/water loss, pest infestation, employee illness risk, fire, refrigeration failure or inability to sanitize safely.

CN-510 | Receiving, Storage, Inventory, and USDA Foods

Purpose: Accept only safe, compliant and contract-conforming products and maintain complete custody from receiving through use, transfer or approved disposal.

Governing requirements: 7 CFR 210.13, 210.21 and Part 250; Mississippi Food Code; ETSD procurement and fixed-asset procedures.

Responsible positions: Child Nutrition Director (accountable); cafeteria/warehouse manager and trained receiving staff (responsible); Purchasing/Finance (contract and invoice controls).

CN-510.1 Receiving

1. Receive only from approved sources during staffed hours; compare purchase order, delivery, invoice, quantity, condition, temperature, date/lot and specification.
2. Reject or place on documented hold any damaged, adulterated, pest-affected, temperature-abused, substituted, expired or nonconforming item.

3. Two employees verify high-risk, high-value, USDA Foods and material discrepancy deliveries when staffing permits; document vendor credits and shortages.
4. No receiver may unilaterally approve a Buy American exception, invoice price change, inventory write-off or substitute.

CN-510.2 Storage and inventory

1. Use locked, clean, dry and temperature-controlled storage; separate chemicals, allergens as planned, personal items, quarantined product and nonprogram inventory.
2. Rotate by first-expire-first-out/first-in-first-out; label open/prepared food; conduct high-risk cycle counts and monthly book-to-physical reconciliation.
3. Document every transfer, loss, theft, spoilage, donation or disposal with approval and, where applicable, fixed-asset procedures.

CN-510.3 USDA Foods

1. Identify USDA Foods separately in receiving and inventory records, track entitlement/orders/usage, verify processor or food-service-management-company credits, and reconcile at least monthly and at contract closeout.
2. Immediately hold and segregate recalled product; follow MDE/USDA instructions and document final disposition.

Required records

3. PO/contract/specification
4. Receiving log and invoices
5. Temperature/lot records
6. Discrepancy/credit file
7. Inventory and physical counts
8. Transfer/disposal/loss approvals
9. USDA Foods entitlement/credit/reconciliation

Monitoring and corrective action

10. Manager daily receiving review and weekly high-risk count.
11. Director monthly inventory and USDA Foods reconciliation.
12. Business Office performs three-way match and reviews unusual credits/price changes.

STOP AND ESCALATE: Reject or quarantine any unsafe, recalled, tampered, temperature-abused, unapproved substitute or unsupported non-domestic item; report unexplained loss or theft immediately.

CN-520 | Recalls, Foodborne Illness, and Emergency Closure

Purpose: Protect students and preserve evidence during recalls, suspected illness, utility failure, disaster and unanticipated closure.

Governing requirements: 7 CFR 210.13; Mississippi Food Code/MSDH; USDA/MDE recall and emergency-meal guidance; 7 CFR Part 225 where applicable.

Responsible positions: Superintendent (district emergency accountable); Child Nutrition Director (program incident commander); manager/person in charge (site response); principal, nurse, maintenance, communications, IT, MDE/MSDH and law enforcement as applicable.

CN-520.1 Recall and product hold

1. Identify affected product, stop use, label DO NOT USE, secure separately, inventory by product/lot/location and preserve invoices/labels/menus/service dates.
2. Notify the Director and follow MDE/USDA/vendor instructions; do not dispose, return or publicize beyond authorized instructions.
3. Document reconciliation and disposition at every site and confirm zero affected stock before closure.

CN-520.2 Suspected foodborne illness

1. Protect ill persons and obtain medical help; stop implicated service without unnecessarily closing safe meal access.
2. Preserve samples, food, labels, logs, employee-health records, menus, POS/service lists and video under controlled custody.
3. Notify the Director, Superintendent, nurse and MSDH/MDE as required; only authorized personnel communicate externally.
4. Resume affected service only after the authorized health/program official documents that hazards and control failures are resolved.

CN-520.3 Utility loss and closure

1. Stop preparation/service when potable water, sewer, electricity, refrigeration, ventilation, fire protection or safe sanitation is unavailable.
2. Evaluate time/temperature exposure, discard or hold food as directed, activate approved shelf-stable menus or alternate sites, and document disposition.
3. Do not promise or claim off-site, emergency, summer or noncongregate meals without written MDE authorization for the site, program, service and counting method.
4. Complete an after-action reconciliation within five business days of an activated emergency service.

Required records

5. Recall notice/hold inventory
6. Incident/illness report

7. Chain-of-custody and preserved evidence
8. Agency communications
9. Utility/temperature logs
10. MDE approval/waiver
11. Emergency meal counts and after-action report
12. Reopening authorization

Monitoring and corrective action

13. Director leads incident log and assigns owners/deadlines.
14. Superintendent reviews public/agency communication and reopening.
15. CAP verifies root cause, product/claim correction, training and sustained control.

STOP AND ESCALATE: Stop the affected activity immediately for suspected contamination, tampering, illness cluster, recall, utility failure or unsafe facility condition; preserve evidence and notify the response chain.

CN-600 | Procurement, Contracts, and Buy American

Purpose: Purchase goods and services through fair competition, documented need, sound pricing and current federal, Mississippi and ETSD controls.

Governing requirements: 7 CFR 210.21 and 220.16; 2 CFR 200.318-.327; MDE Rule 17.8 and current MDE procurement plan; Mississippi and ETSD purchasing law/policy.

Responsible positions: Business Manager/Purchasing (accountable for procurement method and award process); Child Nutrition Director (program specifications/contract monitoring); Board/Superintendent (approval as required); managers (forecast/receiving).

CN-600.1 Annual procurement plan

1. Aggregate expected purchases by category and term; confirm current federal, state and ETSD thresholds and use the most restrictive applicable method.
2. Document necessity, independent estimate, funding/allowability, procurement method, timeline, competition, required clauses, approvals and contract monitoring before solicitation.
3. Prohibit split purchases, after-the-fact approval, unreasonable brand restrictions, vendor-written specifications that advantage the vendor, conflicts and gratuities.

CN-600.2 Solicitation and award

1. Issue clear specifications and evaluation criteria; provide full and open competition; document outreach, bids/quotes, responsiveness, responsibility, debarment, cost/price analysis and award rationale.

2. Use noncompetitive procurement only when legally permitted and supported by a written justification and required approvals; an emergency does not erase documentation duties.
3. Monitor delivery, performance, invoices, rebates/credits, substitutions, renewals and changes; obtain written authorization before a material change.

CN-600.3 Buy American

1. Include the current Buy American clause in every applicable procedure, solicitation and contract; require domestic certification and sufficient product-origin documentation.
2. A processed product is domestic when processed in the United States and more than 51 percent of its agricultural food components are domestically grown or produced, subject to current rules.
3. Use a non-domestic exception only for a documented limited exception decided by ETSD, not the vendor; obtain any required MDE accommodation approval before purchase.
4. Track non-domestic commercial food cost monthly against the current annual cap and require Director/Business Manager preapproval before accepting a non-domestic substitute.

CN-600.4 Vendor payment security

1. Verify vendor identity, tax and debarment status; restrict vendor-master access.
2. Independently verify ACH/banking changes using a trusted telephone number obtained outside the change request; require dual approval and preserve callback evidence.
3. Complete three-way match of PO/contract, receiving and invoice before payment; resolve discrepancies and credits first.

Required records

4. Annual procurement plan
5. Conflict/code-of-conduct certifications
6. Estimate and cost/price analysis
7. Solicitation/quotes/bids/evaluation
8. Debarment/responsibility
9. Contract/change orders/monitoring
10. Buy American certifications/exceptions/dashboard
11. Receiving/invoice/payment/callback trail

Monitoring and corrective action

12. Business Manager reviews file before award/payment.
13. Director monitors vendor and Buy American performance monthly.
14. Quarterly sample tests competition, clauses, credits, ACH changes and aggregate spend.

STOP AND ESCALATE: Hold any split, conflicted, after-the-fact, noncompetitive, unsupported non-domestic, suspicious banking or materially changed transaction pending written resolution.

CN-700 | Production, Service, Field Trips, and Special Operations

Purpose: Produce and serve safe, correctly portioned meals at approved times and locations with complete documentation.

Governing requirements: 7 CFR 210.10, 210.13 and 220.8; MDE-approved application/agreement; site HACCP plan; ETSD Field Trip Meal Request Form.

Responsible positions: Child Nutrition Director (accountable); cafeteria manager (site responsible); principal/teacher/sponsor and transportation (coordination); food-service staff/cashier (implementation).

CN-700.1 Daily production and service

1. Prepare only the Director-approved menu/recipe and documented substitution; use correct scoops/utensils and batch cooking to protect quality and temperature.
2. Set the line with all components, portion tools, allergen-safe items and signage before service; keep food protected and monitor holding temperatures.
3. Record meals at the actual POS, adult/nonprogram transactions separately, and complete production/leftover/waste records the same day.
4. Do not remove food, leftovers, supplies or equipment for personal use; staff meals must be authorized, priced and recorded under current policy.

CN-700.2 Field trips

1. Sponsor obtains Form 302 field-trip approval and submits the current ETSD Field Trip Meal Request Form at least 10 school days/two weeks before departure with roster, eligibility-safe identifier method, departure/service times, destination, allergies, adult meals and contact information. Special dinners or outside use of the cafeteria require at least 15 school days/three weeks' notice.
2. Manager approves menu, quantities, packaging, temperature control, transport, custody, meal counting and return/disposition; cold TCS food remains at 41°F or below and hot TCS food at 135°F or above unless an approved procedure controls time.
3. The trained custodian records actual reimbursable meals at the approved POS or approved backup roster and returns the count, unused meals and temperature evidence promptly.

CN-700.3 Classroom, testing, afterschool and special meals

1. Use only the meal type/site/time/service approved by MDE; train the responsible custodian and prevent duplicate meals.
2. Keep required roster, production, transport, temperature, POS and leftover records separate and reconcilable.
3. Athletic/travel meals that are not approved reimbursable service are charged to the proper nonprogram funding source and recorded separately.

Required records

4. Production record
5. Pre-service/temperature log
6. Substitution and waste record
7. Field Trip Meal Request Form
8. Roster/POS and custody evidence
9. Adult/nonprogram sale record
10. Special-service approval

Monitoring and corrective action

11. Manager reviews each special service before release and after return.
12. Director samples production, field-trip and special-service files monthly.
13. Unsupported meals are removed from claims and funded appropriately.

STOP AND ESCALATE: Do not release or claim field-trip/special meals without timely approval, safe temperature/custody, an approved counting method and complete allergy instructions.

CN-710 | Point of Service, Meal Counts, and System Outage

Purpose: Count each reimbursable meal once, by an approved method, at the point where staff can verify the complete meal.

Governing requirements: 7 CFR 210.7-.8 and 220.9-.11; MDE-approved counting and claiming system; civil-rights requirements.

Responsible positions: Trained cashier (count); cafeteria manager (daily review); Child Nutrition Director (system owner/claim accountability); IT (availability/security); principal (flow support).

CN-710.1 Normal POS

1. Use an individual account and protected screen; never share credentials or display eligibility status to unauthorized persons.
2. Identify the student through the approved confidential method, verify a complete reimbursable meal, record one meal in the correct category and prevent duplicates.
3. Production totals, tray counts, attendance estimates or cash receipts are not substitutes for an approved POS count.
4. Record adult, visitor, second meal and a la carte transactions separately at approved prices.

CN-710.2 Overrides and corrections

1. Use required reason codes; manager approves voids, refunds, duplicate removals, retroactive edits and complimentary transactions.

2. Preserve the original transaction and audit trail; never delete or backdate to conceal an error.
3. Director reviews exception reports and downward claim corrections promptly.

CN-710.3 Outage

1. Activate the controlled backup roster and manual count; protect eligibility confidentiality and assign one trained counter at the actual POS.
2. Record date, site, meal, service time, system condition, identifiers, reimbursable meals, corrections and custodian signature.
3. When service returns, enter/reconcile according to vendor and MDE-approved procedure, flag duplicates, attach outage evidence and obtain manager/Director review.

Required records

4. POS transaction detail
5. User-access and override reports
6. Backup roster/outage log
7. Daily meal total/edit check
8. Correction and claim adjustment evidence
9. Training roster

Monitoring and corrective action

10. Manager reconciles daily POS to production, attendance reasonableness, cash and outage records.
11. Director reviews exception/duplicate/retroactive-edit trends monthly.
12. IT tests backup and restoration at least quarterly.

STOP AND ESCALATE: Stop claiming any count based solely on production, tray, attendance or cash; stop use of shared credentials or an outage record that cannot prevent duplicates.

CN-800 | Claims, Reconciliation, and MDE Reporting

Purpose: Submit complete, accurate and supportable claims only after independent reasonableness and documentation checks.

Governing requirements: 7 CFR 210.8, 210.15, 220.9 and 220.11; MDE claim and on-site-review instructions.

Responsible positions: Superintendent/authorized representative (certification accountability); Child Nutrition Director (preparation/review); cafeteria manager (site certification); Business Manager/Finance (independent reconciliation).

CN-800.1 Daily and monthly reconciliation

1. Manager compares daily POS counts by approved category to production, operating calendar, attendance/enrollment reasonableness, cash/nonprogram sales and outage/field-trip records; investigate exceptions before certification.
2. At month-end, Director aggregates only certified site records, verifies approved days/sites/meal types, reviews edit-check limits and unexplained trends, and documents every adjustment.
3. Business Office independently reconciles claim revenue to the general ledger/bank and reviews unusual participation, cash, inventory, payroll and revenue relationships.

CN-800.2 Submission and correction

1. Submit within the current MDE/federal deadline using individual credentials; preparer and certifier attest to evidence reviewed.
2. Make downward corrections whenever an overclaim is identified; do not delay a correction to await a review.
3. Document late/upward corrections and obtain required MDE approval; repay fiscal action from an allowable source.

CN-800.3 Site monitoring

1. Complete the required annual on-site review of each school's lunch counting/claiming system and at least one breakfast review before February 1, following current rules.
2. Correct findings and complete required follow-up within 45 days; retain objective closure evidence.

Required records

3. Daily edit/reconciliation
4. Certified monthly site totals
5. Claim worksheet/submission confirmation
6. Adjustment/correction file
7. Attendance/enrollment/operating calendar
8. Annual on-site reviews and 45-day follow-up
9. Revenue/GL reconciliation

Monitoring and corrective action

10. Director signs pre-submission checklist.
11. Business Manager performs independent monthly revenue reconciliation.
12. Superintendent reviews repeated exceptions and certifies annual assurance.

> **STOP AND ESCALATE:** Hold submission when counts exceed reasonable service capacity, records are missing, meal types/sites/dates are unapproved, credentials are shared or totals cannot be independently reconciled.

CN-810 | Cash, Accounts, Meal Charges, and Deposits

Purpose: Protect cash and meal-account balances, treat students with dignity, and maintain a complete daily audit trail.

Governing requirements: 7 CFR 210.14; USDA unpaid-meal guidance; 2 CFR 200.426; ETSD charged-meal, deposit and cash-handling policies.

Responsible positions: Cafeteria manager/cashier (collection and count); Child Nutrition Director (program accountability); Business Manager/Finance (deposit and independent reconciliation); principal (student dignity support).

CN-810.1 Till and collection

1. Issue each cashier a documented till; prohibit exchanges, IOUs, personal checks/cash, unrecorded meals and access by unauthorized persons.
2. Record every student, adult, visitor, second meal, a la carte, refund and adjustment in the approved system.
3. At close, cashier and second employee count funds, compare to POS, document variance and transfer sealed custody under ETSD deposit procedure.

CN-810.2 Deposits and reconciliation

1. Deposit intact and daily unless a documented Board-approved frequency applies; do not use receipts for purchases or make unauthorized change.
2. Use prenumbered transmittal, custody signatures and secured transport/storage; Finance compares deposit to bank and ledger independently.
3. Investigate every suspected theft and all repeated or material shortages/overages; do not net variances across days or tills.

CN-810.3 Meal charges and bad debt

1. Communicate the written charge procedure annually and to newly enrolled households; notices go privately to the responsible adult. Current Board Policy JGH prohibits adult meal charges and allows student charges up to 10 meals unless later Board action changes that limit.
2. Never publicly identify, discipline, require chores, exclude a student from an activity, threaten referral to an outside agency, deny a reimbursable meal contrary to law/policy, or make a student collect debt. Any legacy punitive remedy requires Board/counsel review before use.
3. Review aging monthly; classify year-end amounts as collectible or bad debt. Bad debt and collection cost are not charged to the nonprofit food-service account and must be restored from allowable non-federal sources.

CN-810.4 Refunds and dormant balances

1. Verify identity and balance; require documented approval; preserve the audit trail and comply with ETSD unclaimed-property and student-record procedures.

Required records

2. Till issue/return
3. Two-person count and POS reconciliation
4. Deposit transmittal/bank/ledger
5. Variance/incident report
6. Charge communications and collection log
7. Bad-debt decision/nonfederal transfer
8. Refund/account-adjustment log

Monitoring and corrective action

9. Manager completes daily cash reconciliation.
10. Finance independently reconciles bank/ledger monthly and performs periodic surprise counts.
11. Director reviews variance, refund, void and aging trends monthly.

STOP AND ESCALATE: Stop and secure funds for an unexplained variance, broken custody, missing deposit, unrecorded transaction, suspected theft or instruction to alter records; protect the student from any stigmatizing collection action.

CN-820 | Financial Management, Nonprogram Revenue, and Assets

Purpose: Use the nonprofit food-service account solely for allowable program operation and improvement and maintain transparent cost, revenue and asset records.

Governing requirements: 7 CFR 210.14 and 210.19; 2 CFR 200.302, 200.303 and 200.403-.476; ETSD budget, payroll, purchasing and fixed-asset procedures.

Responsible positions: Board/Superintendent (governance); Business Manager (accounting accountability); Child Nutrition Director (program budget/cost responsibility); payroll, purchasing, fixed assets and managers (transaction support).

CN-820.1 Budget and monthly close

1. Prepare a Board-approved budget tied to meals, staffing, contracts, equipment and program goals; separately identify restricted, nonprogram and other funding.
2. Director and Business Manager jointly close monthly: reconcile bank/GL/claim/cash/inventory/payroll/invoices, review budget-to-actual, participation, meal cost, food/labor cost, fund balance and net cash resources.
3. Document allowability, allocability, reasonableness and necessary approvals before unusual or shared costs; apply indirect costs consistently under the approved method.

CN-820.2 Nonprogram food and pricing

1. Price adult meals, second meals, catering and a la carte items using current cost and regulatory requirements; record separately at POS.
2. Complete the nonprogram-food revenue test at least quarterly and transfer nonfederal support when required.
3. Complete annual paid-lunch-equity or exemption documentation and report prices as required by current guidance.

CN-820.3 Equipment and assets

1. Obtain required MDE/Board approval before equipment purchase; follow procurement, capitalization, tagging, inventory, maintenance and disposal procedures.
2. Maintain location/custodian/condition and reconcile fixed assets annually; protect equipment from unauthorized use or removal.

Required records

3. Budget and monthly close checklist
4. GL/bank/claim/cash/inventory/payroll reconciliations
5. Allowability and cost-allocation evidence
6. Net-cash dashboard
7. Nonprogram revenue tool
8. Pricing/PLE records
9. Equipment approval/tag/inventory/maintenance/disposal

Monitoring and corrective action

10. Director/Business Manager monthly certification.
11. Quarterly nonprogram and net-cash review.
12. Annual fixed-asset observation and Board compliance dashboard.

STOP AND ESCALATE: Hold an unusual, unsupported, personal, unallowable, after-the-fact or improperly allocated cost; do not charge bad debt, penalties or undocumented benefit to the nonprofit food-service account.

CN-900 | Personnel, Timekeeping, and Professional Standards

Purpose: Maintain qualified, trained and accountable staff while applying ETSD employment policies consistently and lawfully.

Governing requirements: 7 CFR 210.30; MDE Rule 17.1; Mississippi Food Code manager certification; ETSD HR, payroll, ethics and safety policies.

Responsible positions: Child Nutrition Director (program qualifications/training); HR/Superintendent (employment accountability); managers (supervision/time certification); employees (accurate records and conduct).

CN-900.1 Hiring and assignment

1. HR and the Director verify position qualifications, required education/experience, MDE exception if applicable, food-safety training, background requirements and physical ability/accommodation process before assignment.
2. Use current Board-approved job descriptions; cross-train backups for cashier, manager, special diets, claims, receiving and emergency duty.
3. Temporary/substitute staff receive role-specific safety, civil-rights, allergen, POS and cash training before unsupervised work.

CN-900.2 Training

1. Create an annual individual training plan and track USDA professional-standard key areas/hours, MDE-required courses, certified manager, procurement, civil-rights, special-diet, employee-health and emergency training.
2. Managers review gaps quarterly; the Director certifies annual completion and retains certificates/rosters.

CN-900.3 Time and conduct

1. Employees personally clock in/out and record actual work/leave; managers verify schedule, edits, overtime authorization and labor distribution.
2. Prohibit off-the-clock work, buddy punching, falsification, unauthorized overtime, personal use/removal of food or property, harassment, retaliation and disclosure of confidential information.
3. Apply discipline, leave, accommodation, injury and grievance processes through controlling HR/Board policy; this manual does not create separate employment rights or penalties.

Required records

4. Job description/qualification review
5. Training plan/log/certificates
6. Substitute orientation
7. Time records/edits/approval
8. Labor distribution
9. Performance/CAP records retained under HR controls

Monitoring and corrective action

10. Manager weekly time review; payroll independent comparison.
11. Director quarterly training-gap report and annual certification.
12. HR reviews significant conduct/fitness/accommodation matters.

STOP AND ESCALATE: Remove an employee from affected duty for reportable illness, unsafe practice, suspected falsification/theft, untrained allergen assignment, compromised credentials or immediate safety threat; notify the proper supervisor/HR.

CN-910 | Facilities, Security, Technology, and Cybersecurity

Purpose: Keep kitchens, warehouses, equipment, POS systems and participant data available, secure and recoverable.

Governing requirements: 7 CFR 210.13-.15; 2 CFR 200.303 and 200.334-.338; Mississippi Food Code; ETSD facilities, technology, cybersecurity, privacy and fixed-asset policies.

Responsible positions: Superintendent (continuity accountability); Child Nutrition Director (business owner); IT Director (technical security/recovery); maintenance, principals and managers (site controls); Business Manager (payment/vendor security).

CN-910.1 Facility and equipment

1. Maintain preventive-maintenance schedules, work orders, repair history, utility shutoffs, fire systems, refrigeration alarms, thermometers, pest control and security controls.
2. Restrict kitchens, storage, cash and equipment to authorized persons; log after-hours access and facility use; no outside use may compromise food, records or sanitation.
3. Manager performs opening/closing security and reports hazards immediately.

CN-910.2 Access and data

1. Use unique accounts, least privilege and MFA where supported; prohibit credential sharing and personal-device storage of eligibility, medical, payroll, banking or claim data.
2. IT/owner approves access, reviews quarterly, removes access immediately upon separation/transfer and logs privileged changes.
3. Encrypt or use approved secure transfer; retain only necessary data and lock paper records.

CN-910.3 Backup and cyber incident

1. Maintain tested backups and offline POS/claim continuity; test restore and backup rosters quarterly.
2. For suspicious login, ransomware, data exposure, stolen device, payment-redirection email or system compromise: disconnect only as directed, stop affected transaction, notify IT/Director, preserve logs/messages and follow the incident plan.
3. Independently verify vendor/payment instructions through a trusted channel; never approve an urgent banking change solely by email.

Required records

4. Maintenance/work orders
5. Opening/closing/security log

6. Access approval/review/termination
7. Backup/restore test
8. POS continuity test
9. Cyber/privacy incident report
10. Vendor-change callback evidence

Monitoring and corrective action

11. Manager daily facility check.
12. Director/IT quarterly access and recovery test.
13. Business Manager quarterly vendor/ACH exception review.
14. CAP addresses root cause and verifies secure restoration.

STOP AND ESCALATE: Stop affected system, payment or service for a cyber compromise, stolen credentials, suspicious banking instruction, data exposure, unsafe facility or unavailable critical utility; activate approved continuity procedures.

CN-1000 | Monitoring, Corrective Action, and Audit Readiness

Purpose: Detect control failure early, correct root causes, prove implementation and maintain a standing review-ready record.

Governing requirements: 7 CFR 210.18 and 210.19; MDE administrative/procurement review guidance; 2 CFR 200; ETSD audit and Board oversight requirements.

Responsible positions: Child Nutrition Director (program monitoring); Business Manager (fiscal/procurement); managers/principals (site CAP); Superintendent (significant/repeated findings); Board (oversight).

CN-1000.1 Internal monitoring

1. Use daily manager, monthly Director/Business Office and quarterly cross-functional reviews covering meals, eligibility, civil rights, food safety, resources, procurement, Buy American, claims, cash, Smart Snacks, wellness, training, records and cybersecurity.
2. Conduct documented unannounced observations, cash counts, inventory counts and transaction samples based on risk.
3. Maintain a standing audit binder indexed to MDE review areas, with current evidence and prior CAP closure.

CN-1000.2 Corrective action

1. Record finding, authority/control, scope, immediate containment, fiscal/claim impact, root cause, owner, due date, action, training, repayment and validation evidence.

2. Do not close a finding on a promise, revised memo or one corrected transaction alone; validate sustained implementation with objective evidence.
3. Report significant, repeated, fraudulent, discriminatory, unsafe or overdue findings to the Superintendent; notify MDE/MSDH/counsel/insurer/law enforcement when required.

CN-1000.3 Annual assurance

1. Director and Business Manager certify program/fiscal control status annually; Superintendent reviews exceptions and presents a Board dashboard.
2. The dashboard includes participation, food/labor cost, cash/inventory variance, claims corrections, Buy American, training, inspections, incidents, complaints, findings and CAP aging.

Required records

3. Monitoring tools and samples
4. Issue/CAP log
5. Root-cause analysis
6. Repayment/correction evidence
7. Validation/closure record
8. MDE/audit correspondence
9. Annual Board dashboard and certifications

Monitoring and corrective action

10. Director reviews issue log monthly; Superintendent reviews significant/overdue items.
11. Independent validator confirms high-risk closure.
12. Board receives annual summary without protected student/employee detail.

> **STOP AND ESCALATE:** Do not close or conceal an unsupported claim, safety incident, discrimination complaint, procurement violation, material cash/inventory loss, data breach or repeat finding; escalate and preserve evidence.

CN-1010 | Records, Retention, and Manual Maintenance

> **Purpose:** Preserve complete, accessible and secure evidence for the required period and keep procedures current without creating uncontrolled copies.

Governing requirements: 7 CFR 210.15 and 220.7; 2 CFR 200.334-.338; MDE retention instructions; Mississippi records law and ETSD retention/legal-hold policy.

Responsible positions: Child Nutrition Director (record owner); Business Manager/records officer (retention and financial records); IT (backup/security); managers (site records); Superintendent/counsel (holds).

CN-1010.1 Record creation and filing

1. Create records contemporaneously in ink or approved system; identify site, date, meal/transaction, preparer/reviewer and correction reason.
2. File by school year, site, record type and month in the official repository; scan paper when authorized without destroying originals contrary to schedule.
3. Corrections preserve the original entry, date, reason and initials/audit trail; never erase, backdate or recreate without disclosure.

CN-1010.2 Retention and holds

1. Retain ETSD Child Nutrition records for at least five years, provided the applicable audit has been released for at least one year, and longer whenever federal/MDE, claim, contract, investigation, litigation or legal-hold requirements extend the period. This five-year ETSD/Mississippi control exceeds the general federal three-year minimum.
2. Retain food-safety temperature records for the same five-year ETSD period unless the Board-adopted schedule is lawfully revised; always retain the most recent inspection and any incident-linked records through final resolution.
3. Suspend destruction immediately for audit, administrative review, claim, complaint, investigation, litigation or legal hold until written release.

CN-1010.3 Manual control

1. The Director maintains the master DOCX/PDF, version log and controlled distribution list; printed copies are uncontrolled unless stamped and dated.
2. Review before July 1 and upon regulatory change. Nondiscretionary forms, contacts, annual values and agency requirements may be updated with Superintendent approval; material policy/control changes return to the Board.
3. Archive superseded versions and issue a dated change summary with targeted training.

Required records

4. Master index/retention schedule
5. Access and backup records
6. Disposition log
7. Legal/audit hold and release
8. Master manual/version log/distribution
9. Change bulletin/training

Monitoring and corrective action

10. Manager monthly completeness check.
11. Director quarterly record sample and annual manual review.
12. IT quarterly backup-restore test.
13. Unauthorized destruction or alteration triggers incident response.

STOP AND ESCALATE: Stop destruction, deletion or overwriting whenever a hold, review, complaint, claim, incident or unresolved finding exists; report missing or altered records immediately.

Appendix A | ETSD RACI and Segregation-of-Duties Matrix

A = accountable; R = performs; C = consulted; I = informed. One accountable position must be designated for each process in the annual directory.

Process	Accountable	Responsible	Consulted / independent control
MDE application/agreement	Superintendent/authorized representative	Child Nutrition Director	Business Manager; principals
Menu/meal pattern	Child Nutrition Director	Director and managers	Nurse/504; Business Manager
Special-diet determination	504/ADA designee	Nurse, Director, manager	Parent/health professional; principal
Procurement method/award	Business Manager / required approving authority	Purchasing and Director	Board/Superintendent as required
Receiving	Child Nutrition Director	Manager/warehouse receiver	Purchasing/Finance three-way match
Daily POS/cash	Cafeteria manager	Cashier/second counter	Finance independent bank/GL reconciliation
Monthly claim	Superintendent/authorized representative	Child Nutrition Director	Manager certification; Business Office reconciliation
Civil-rights complaint	Superintendent	Director intake/referral	MDE/USDA; 504/language access
Food-safety incident	Superintendent	Director and manager	MSDH/MDE; nurse; maintenance
Cyber recovery	Superintendent	IT Director	Child Nutrition; Business Manager
CAP closure	Child Nutrition Director	Assigned owner	Independent validator; Superintendent

Non-negotiable separation

14. Requester may not solely approve, receive, approve invoice and release payment.
15. Cash handler may not independently reconcile the same bank/ledger activity.
16. Claim preparer may not be the only reviewer/certifier.
17. Vendor-master or ACH changer may not independently approve and release payment.
18. Receiver may not unilaterally approve shortages, write-offs, substitutes, Buy American exceptions or disposal.
19. POS user may not share credentials or independently approve personal voids/refunds/retroactive edits.

20. Eligibility determination, benefit issuance, verification and roster reconciliation require secondary review when feasible.

Appendix B | Compliance Calendar and Performance Dashboard

Frequency	Required review
Before school	MDE approval; sites/times/prices; menus; eligibility/CEP; permits/inspections; special diets; vendors; training; POS/cyber; emergency plan; annual supplement
Daily	Employee health; opening; receiving; production/temperatures; POS/edit; cash/deposit; cleaning/closing; incidents
Weekly	Manager file check; deposit-to-POS; waste/menu acceptance; high-risk inventory; special diets; open CAP
Monthly	Claim; GL/bank/payroll/inventory/USDA Foods; budget/participation/cost; cash/override; Buy American; access/termination; Director site verification
Quarterly	Unannounced cash/inventory; procurement and ACH sample; nonprogram revenue; cyber restore; maintenance; civil rights; training gaps; CAP aging
Annual/periodic	Site reviews before Feb. 1; 45-day follow-up; verification; two inspection requests; training reconciliation; year-end inventory/bad debt; fixed assets; wellness triennial cycle; Board dashboard

Board/management dashboard

Indicator	Definition	Review trigger
Participation	Average daily breakfast/lunch participation by site and student group without exposing PII	Material decline or unexplained spike
Meals per labor hour	Reimbursable meal equivalents ÷ paid production/service hours	Sustained variance from plan
Food and labor cost	Food/labor cost per meal equivalent and % revenue	Budget or trend exception
Waste	Unserved/returned/spoiled food by cost and reason	Repeat menu/product/process issue
Claim quality	Corrections, unsupported meals, edit exceptions and late claims	Any material or repeated error
Cash/inventory	Shortage/overage, override and book-to-physical variance	Theft indicator or repeat variance
Compliance	Training, permits, inspections, Buy American, CAP and record completeness	Overdue or noncompliant item
Safety/access	Food-safety incidents, special-diet misses, civil-rights complaints and cyber events	Immediate escalation

Appendix C | Controlled Forms and Evidence Register

Use the current MDE/USDA form when one is prescribed. ETSD local forms are controlled by the Child Nutrition Director and may be updated administratively when the control does not materially change.

Series	Forms / records
CN-000 Governance	Annual certification; authorized roster; conflict/confidentiality; civil-rights complaint/referral; language/access assistance
CN-100 Eligibility	Application/direct-cert logs; benefit issuance; verification; disclosure; special-diet request/medical statement/allergy plan
CN-200 Safety/production	Opening/closing; receiving; storage/cook/hold/cool/reheat temperatures; calibration; cleaning; illness; recall; incident; production; substitution; waste
CN-300 POS/cash	Outage roster; daily edit; claim certification; till; two-person count; deposit; variance; refund; adult meals; bad-debt transfer; ETSD Field Trip Meal Request Form
CN-400 Procurement	Plan; requisition/specification; quote/bid abstract; award; debarment; Buy American exception; sole source/emergency; discrepancy; three-way match; inventory transfer/disposal/equipment
CN-500 Monitoring	Training; site review; CAP; closure; cyber/privacy incident; emergency activation; monthly Director and annual Superintendent certification

Existing ETSD form: The package already contains 15_ETSD_Field_Trip_Meal_Request_Form_2026-2027. That form is the controlled field-trip request unless the Director issues a later version.

Appendix D | Current-Year Operating Supplement

Control date: Values below were researched as of August 27, 2026. The Child Nutrition Director must verify live MDE/USDA/MSDH authority before use and document any change.

2026-2027 item	Controlled value / action
USDA professional standards	Director 12 hours; managers 10; staff working 20+ hours/week 6; staff under 20 hours/week 4. Director needs 8 hours food-safety training within the prior 5 years or within 30 days after start.
Mississippi administrator training	MDE Rule 17.1: applicable managers/administrators complete a 24-clock-hour MDE course in the first year and another 24 hours every three years; verify role applicability and schedule with MDE.
Buy American	Non-domestic commercial food cost cap is 10% through SY 2027-2028; 8% beginning July 1, 2028; 5% beginning July 1, 2031. SY 2026-2027 accommodation requires State approval.
Added sugars	Current product limits: cereal ≤6 g added sugar/dry ounce; flavored milk ≤10 g/8 fl oz; yogurt ≤12 g/6 oz. Weekly added sugars under 10% of calories begins July 1, 2027.
Sodium	Next scheduled federal reduction begins SY 2027-2028; use the current MDE-approved target and menus.
Milk	Federal rule effective June 8, 2026 permits optional whole/reduced-fat choices for age 2+, but ETSD will continue its MDE-approved milk offerings and will not add whole/2% without written MDE OCN confirmation.
PLE	For SY 2026-2027, complete required price reporting; PLE calculation applies under current guidance if the nonprofit food-service account was negative on June 30, 2025. Retain exemption/calc evidence.
Site monitoring	Complete required school lunch and at least one school breakfast review before February 1; follow up on findings within 45 days.
Food inspections	Request at least two governmental inspections per site per school year; retain requests and reports, post most recent.
Food temperatures	Cold TCS ≤41°F; hot holding ≥135°F; cooling 135→70°F within 2 hours and 70→41°F within 4 additional hours; reheat for hot holding to 165°F/15 sec within 2 hours, subject to current Food Code/SOP.
Record retention	ETSD control: retain Child Nutrition records at least 5 years, provided the applicable audit has been released for at least 1 year, and longer for federal/MDE, claim, contract, investigation or legal hold. This exceeds the federal 3-year minimum; retain the most recent inspection.
MDE claims and annual deadlines	Enter exact MDE dates from the current application/agreement and calendar; the live MDE date controls.
ETSD sites	Charleston Elementary School; Charleston Middle School; Charleston High School; central Child Nutrition/warehouse administration.

2026-2027 item	Controlled value / action
Department contacts	Shannon Paige, Child Nutrition Director, spaige@etsdk12.org, 662-647-5524; Bennie Hayes, Food Service/Warehouse, bhayes@etsdk12.org.

Annual values to insert before use

Value	2026-2027 approved entry
MDE-approved claiming option by site	____
Student/adult/visitor/a la carte prices	____
ETSD purchasing thresholds/methods	____
Cash variance escalation threshold	____
Field-trip request lead time	10 school days / 2 weeks; special dinner or cafeteria use: 15 school days / 3 weeks
Claim submission internal due date	____
Emergency contacts/alternate site	____

Appendix E | Site Annex and Emergency Action Templates

Complete one controlled annex for Charleston Elementary, Charleston Middle, Charleston High, and any warehouse/alternate service location. Do not place protected student medical or eligibility details in the public annex.

Site annex field	Required entry
Site/program approval	MDE site number; meal types; approved service locations/times; calendar; claiming option
Accountability	Principal; cafeteria manager; person in charge; certified food manager; backups; nurse; IT; maintenance
Service	Menus/grades; OVS; POS locations; backup roster custody; alternate line/classroom/field-trip process
Safety	HACCP plan; permits; inspection file; allergen-safe area; first aid/AED; utility shutoffs; fire/pest/chemical controls
Continuity	Power/water/sewer/refrigeration response; shelf-stable menu; alternate storage/site; transport; communication tree
Security	Keys/access; cash safe/custody; camera coverage; data/system access; after-hours facility use
Equipment	Major inventory; refrigeration capacity; calibration; preventive maintenance; emergency vendor contacts
Records	Official repository; retention owner; backup; daily/weekly/monthly review schedule

Emergency action card

1. Protect students and staff; obtain emergency help.
2. Stop only the affected process while maintaining safe meal access where possible.
3. Secure food, cash, records, systems and physical evidence; begin an incident log.
4. Notify cafeteria manager, principal and Child Nutrition Director; escalate to Superintendent/IT/nurse/maintenance as applicable.
5. Contact MDE, MSDH, counsel, insurer or law enforcement when required; only authorized staff communicate publicly.
6. Use only written-approved alternate menu/site/counting/claiming procedure.
7. Document disposition, reconciliation, correction, reopening authority and after-action CAP.

Appendix F | Legal Crosswalk and Live Sources

The live source controls when newer or more restrictive. Staff must verify current MDE forms, dates, thresholds and instructions before action.

MDE Office of Child Nutrition: https://mdek12.org/childnutrition/

MDE Child Nutrition Resources: https://mdek12.org/childnutrition/child-nutrition-resources/

MDE Purchasing and Food Distribution: https://mdek12.org/childnutrition/purchasing-and-food-distribution/

MDE Mississippi Recipes for Success: https://mdek12.org/childnutrition/mississippi-recipes-for-success/

MDE Community Eligibility Provision: https://mdek12.org/childnutrition/community-eligibility-provision-cep/

MDE State Board Rule 17.1: https://www.mdek12.org/sites/default/files/documents/MBE/State%20Board%20Policy/Chapter%2017/rule_17.1_final_1.5.2023.pdf

MDE State Board Rule 17.5: https://www.mdek12.org/sites/default/files/documents/MBE/State%20Board%20Policy/Chapter%2017/rule_17.5_final_1.5.2023.pdf

MDE State Board Rule 17.8: https://www.mdek12.org/sites/default/files/documents/MBE/State%20Board%20Policy/Chapter%2017/rule_17.8_final_1.5.2023.pdf

USDA/FNA School Nutrition Standards: https://www.fna.usda.gov/cn/school-nutrition-standards-updates

USDA/FNA Civil Rights Nondiscrimination Statement: https://www.fna.usda.gov/civil-rights/nds

7 CFR Part 210: https://www.ecfr.gov/current/title-7/subtitle-B/chapter-II/subchapter-A/part-210

7 CFR Part 220: https://www.ecfr.gov/current/title-7/subtitle-B/chapter-II/subchapter-A/part-220

7 CFR Part 245: https://www.ecfr.gov/current/title-7/subtitle-B/chapter-II/subchapter-A/part-245

7 CFR Part 250: https://www.ecfr.gov/current/title-7/subtitle-B/chapter-II/subchapter-B/part-250

2 CFR Part 200: https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200

MSDH Food Facility Regulation and Permits: https://msdh.ms.gov/page/30%2C0%2C77.html

MSDH Food Permits and Inspections: https://msdh.ms.gov/page/30%2C0%2C77%2C311.html

ETSD Food Services: https://www.etsd.k12.ms.us/foodservices

Board Adoption and Administrative Certification

Final status: This manual is complete and operationally ready. It becomes the official Board-adopted ETSD manual only after the adoption fields and signatures below are completed in accordance with Board action.

Upon adoption, this manual supersedes inconsistent prior administrative food-service procedures. Board policy and controlling law prevail. The Superintendent may issue immediate compliance directives; material changes to rights, authority, financial controls, procurement, meal access, or disciplinary consequences return to the Board.

Approval / certification	Name / signature	Date / reference
ETSD Board of Trustees — adoption	______________________________ ____	Date: __________ Minutes/Resolution: __________
Superintendent — certification	Raymond Russell ______________________________ ____	Date: __________________
Child Nutrition Director — program certification	Shannon Paige ______________________________ ____	Date: __________________
Business Manager — fiscal-control certification	Tinisha Williams ______________________________ ____	Date: __________________

Revision history

Version	Date	Action	Authority
1.0	August 2026	Original ETSD comprehensive manual; Mississippi district benchmark and 2026 compliance remaster	Pending Board adoption
____	________	____ ________	_____________________ ____