



STATE OF CONNECTICUT  
DEPARTMENT OF EDUCATION



**TO:** Sponsors of the National School Lunch Program and School Breakfast Program

**FROM:** John D. Frassinelli, Chief  
Bureau of Health/Nutrition, Family Services and Adult Education

**DATE:** March 2, 2018

**SUBJECT: Operational Memorandum No. 07-18:**  
Assigning Value to USDA Foods

There are a number of situations where a recipient agency (RA) would need to assign values to their USDA Foods. Two of the main reasons for assigning values are for audits and for crediting values of USDA Foods by a food service management company (FSMC).

Starting in school year 2018-19, USDA Foods values must be determined using the most recently published cost-per-pound price in the USDA donated foods catalog as found in the USDA's Web Based Supply Chain Management System (WBSCM).

Connecticut RAs order USDA Foods in WBSCM, and therefore have access to the actual values assigned to the USDA Foods at the time of purchase. These values can be obtained by running the "Value of Commodities Received" report for the required time frame.

Per USDA regulations, the school food authority (SFA) must maintain documentation of its monitoring and crediting of the value of USDA Foods when utilizing the services of a FSMC. The SFA must also conduct a reconciliation at least annually (and upon termination of the contract) to ensure that the FSMC has credited the SFA for the value of all USDA Foods received for use in the SFA's food service in the school year. In accordance with requirements in 7 CFR 250.51(a), this includes the value of USDA Foods contained in processed end products. For a FSMC crediting the value of USDA Foods, the FSMC must compare the "Value of Commodities Received" report from WBSCM with the USDA Foods Sysco invoice for the required month.

Questions may be directed to Allison Calhoun-White at [Allison.calhoun-white@ct.gov](mailto:Allison.calhoun-white@ct.gov) or 860-807-2008.

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Important: This is a numbered Connecticut State Department of Education (CSDE) operational memorandum that contains important program information. Please read carefully and retain in a binder for future reference. All CSDE operational memoranda are posted on the CSDE's [Operational Memoranda for School Nutrition Programs](#) webpage.