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Washington Office of Superintendent of
PUBLIC INSTRUCTION
Chris Reykdal, Superintendent

k12.wa.us

June 1, 2026

Action Required
Due date: September 1, 2026
 Informational

BULLETIN NO. 021-26 CHILD NUTRITION SERVICES

TO: Administrators of Residential Child Care Institutions

FROM: Chris Reykdal, Superintendent of Public Instruction

RE: National School Lunch and School Breakfast Programs Application for 2026–27
Program Year — Residential Child Care Institutions

CONTACT: Liz Beechler, Director of School Meal Programs
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PURPOSE/BACKGROUND

The Office of Superintendent of Public Instruction (OSPI), Child Nutrition Services (CNS), is pleased to release the National School Lunch Program (NSLP) and School Breakfast Program (SBP) sponsor application materials for Residential Child Care Institutions (RCCIs) for School Year (SY) 2026–27.

The renewal application must be submitted by September 1, 2026.

THE APPLICATION PROCESS

The NSLP and SBP application is a two-part process: the Washington Integrated Nutrition System (WINS) application and the School Meals Annual Renewal Tasks (SMART) form.

Residential Child Care Institutions that change their legal name resulting in a new Federal Tax Identification Number (FEIN) must report changes to OSPI before starting the application process.

1. Submit Sponsor Applications, Site Applications, and Calendars in WINS

WINS is a web-based electronic system used to collect sponsor and site information as well as process claims for reimbursement.

- Use the SY 2026–27 National School Lunch Program & School Breakfast Program Application Checklist (*Attachment 1*) for step-by-step instructions.
- Information on WINS and job aids can be found on the [WINS webpage](#) or in WINS under the information drop-down.

2. Submit the School Meals Annual Renewal Tasks Form

Required information related to hiring standards, the Buy American Provision, Milk Substitute Notification, and Income Policy Statements must be submitted through the [School Meals Annual Renewal Tasks \(SMART\) form](#). Reference the SY 2026-27 National School Lunch Program & School Breakfast Program Application Checklist (*Attachment 1*) for details.

3. Submit Your Application

Applications are due by September 1, 2026. Late or incomplete applications may not be approved in time to claim reimbursement for September meals.

4. Sign the Child Nutrition Programs Permanent Agreement

Sponsors of the USDA Child Nutrition Programs enter into a permanent agreement at the time of their initial approval. This agreement stays in effect during subsequent years of approved program operation. To view the Child Nutrition Permanent Agreement terms and conditions, please reference your copy or the [Sample Permanent Agreement](#).

ADDITIONAL PROGRAM REQUIREMENTS

Civil Rights Requirements

Local Education Agencies (LEAs) participating in the USDA School Meal Programs are required to inform potentially eligible persons of their rights to receive program benefits. The USDA updated their [Civil Rights Non-Discrimination Statement](#) in July 2025. Additional guidance will be provided when received by USDA.

Afterschool Snack Service

Afterschool snacks may be claimed for students who attend an afterschool program Monday through Friday. This program must provide regularly scheduled educational or enrichment activities. These activities must be structured and supervised.

Financial Management

Sponsors must operate the nonprofit school food service account in accordance with 7 CFR 210.14. All revenues received from the operation of the NSLP and SBP must be retained in the nonprofit school food service account and used only for the operation or improvement of the school food service program. Costs charged to the nonprofit school food service account must be necessary, reasonable, allocable, and allowable in accordance with 2 CFR Part 200 Subpart E, federal procurement requirements, and program regulations.

Sponsors must maintain financial management systems and internal controls in accordance with 2 CFR 200.302 and 2 CFR 200.303. Net cash resources in the nonprofit school food service account cannot exceed three months average operating expenses unless an approved plan for use of excess funds is on file with OSPI in accordance with 7 CFR 210.14(b).

Food Service Management Companies, Inter-Agency Agreements, and Vended Meal Agreements

All FSMC contracts, vended meal agreements, and inter-agency agreements must comply with federal procurement requirements under 2 CFR 200.318–327, including full and open competition, cost or price analysis for contracts exceeding the Simplified Acquisition Threshold, and contract provisions required under federal regulations. Sponsors must maintain documentation supporting procurement method selection, evaluation, and contract award.

Food Service Management Companies (FSMC)

Sponsors may contract with an FSMC, which is a commercial enterprise or nonprofit organization that manages any aspect of the school's food service program.

- LEAs who wish to contract with a FSMC must:
 - Use OSPI templates for request for proposals and contracts.
 - Have their contract approved by OSPI prior to signature. The contract must include all services performed by the FSMC.
 - Have their FSMC/Vendor Fact Sheet approved prior to filing claims in WINS.
- Details regarding contract requirements can be found on the [Food Service Management Companies](#) webpage.

Inter-Agency Agreements

Inter-Agency Agreements may be made between two Child Nutrition Program sponsors and describe meal services provided for an agreed upon fixed price per meal.

- Inter-agency agreements must be submitted to OSPI through the [School Meals Annual Renewal Tasks \(SMART\) form](#).

Vended Meal Agreements

Vended meal agreements exist between public/private schools or RCCIs and a commercial enterprise or nonprofit organization.

- The vendor is the merchandiser of meals and/or meal components which are sold at a set fixed price per meal or meal component.
- Vended meals must be procured following federal procurement guidelines.

Inter-agency agreements, vended meal agreements, and the FSMC/Vendor Fact Sheet must be approved by OSPI **prior** to meals being served. Inter-agency and vended meal agreement templates can be found on the [Food Service Management Companies webpage](#).

Failure to submit an **approved and executed** FSMC contract, inter-agency agreement, vended meal agreement(s), and approved FSMC/Vendor Fact Sheet in WINS prior to September 1, 2026, may result in the denial of the meal reimbursement and the termination of USDA food deliveries.

As a condition of continuing to operate the NSLP, you must conduct a reconciliation of USDA foods inventory by August 31, 2026. This will ensure that the FSMC has credited the sponsor for the value of all USDA donated foods received for use in the sponsors' food service. Upload the reconciliation as part of your application renewal into WINS.

RCCIs with Non-Residential Day Students

RCCIs with non-residential day students have a choice in determining how to claim meals served to these day students. The choices are:

1. Claim all meals served to the day students in the *'paid'* category. In this case, no eligibility documentation is collected for day students; Child Nutrition Eligibility and Education Benefit (CNEEB) applications and letters to households are not necessary.
2. Claim meals according to the student's eligibility determination, for example: free, reduced-price, or paid. The RCCI may either obtain eligibility information for day students from the school/school district the student normally attends or collect and process CNEEB applications from day students' households. An approved CNEEB application must be on file for each day student receiving free or reduced-price meals.

If you choose to claim meals according to the student's eligibility determination, visit the [Meal Application & Verification webpage](#) for SY 2026–27 application materials.

Paid Lunch Equity Compliance

For RCCIs with non-residential day students:

The USDA requires LEAs to ensure sufficient funds are provided to the nonprofit school food service account for meals served to students not eligible for free or reduced-price meals. This requirement may be met through the prices charged for “paid” meals or through other non-federal dollars provided to the non-profit school food service account. LEAs must report how they intend to meet PLE requirements through the SMART form.

For more information on Paid Lunch Equity visit the [NSLP Requirements and Materials webpage](#).

Adult Meal Prices

It is recommended LEAs set an adult meal price to allow teachers, administrators, and parents to demonstrate their support of the Child Nutrition Programs by occasionally eating with their students.

- The price for adult meals must be set high enough to cover the actual cost of the meal, including food, labor, supplies, and indirect cost rate, if applicable.
- The adult lunch price must be the actual cost (as described above) or the price charged to students paying the full meal price, plus the value of federal reimbursement for paid student meals (currently \$0.42) and the USDA Food Value (currently about \$0.45).
- Federal reimbursement rates and the USDA Food Value are released in July of each year; therefore, these rates may change.

For additional information, please review the [Adult Meal Pricing Reference Sheet](#).

Child Nutrition Financial Report (CNFR) in WINS

Returning sponsors must complete the CNFR in WINS as part of the renewal agreement. The CNFR compiles financial data about School Meal Program operations in the prior program year. CNFR data is used by OSPI for financial oversight, monitoring of nonprofit school food service account balances, and compliance with net cash resource requirements. For SY 2026–27, the CNFR will represent data from the SY 2025–26 School Meal Program operations. The CNFR is due in WINS by December 31.

For more information on the CNFR, please review the [Child Nutrition Financial Report Reference Sheet](#).

Audit Requirements

Sponsors are required to maintain records that identify all federal funds expended and recorded on the Schedule of Expenditures of Federal Awards (SEFA). Such funds shall be

identified by their unique Assistance Listing Number (ALN). The ALN number for NSLP is 10.555 and for SBP is 10.553. Federal Award Identification Numbers (FAINs) for Child Nutrition Programs can be found on the [Accounting Reporting Codes Reference Sheet](#). Sponsors must make grant records available for review and/or audit by officials of federal agencies, the State Auditor's Office, the Government Accountability Office, and OSPI or designee.

Sponsors expending \$1,000,000 or more in federal funds from all federal sources combined in any fiscal year must receive an audit in accordance with 2 CFR Part 200, Subpart F. Please note the federal audit threshold increased to \$1,000,000 for fiscal years beginning on or after October 1, 2024. Audits must be:

- Completed within nine months of the end of the fiscal year, and
- Submitted to the Federal Audit Clearinghouse (FAC) by the earlier of 30 days following receipt of the completed audit or nine months following the end of the fiscal year.

If a tribe or tribal organization does not make the reporting information publicly available on the FAC website in accordance with 2 CFR Part 200 Subpart F Section 200.512(b)(2), a copy of the data collection form and reporting package must be submitted to OSPI.

If you have any questions regarding audits, please email cnsfiscalservices@k12.wa.us.

Recordkeeping

Federal regulations require all program records to be maintained for a minimum of three years plus the current year or until all audit findings are resolved, whichever is more restrictive. Washington state and local agencies may also have additional record retention requirements. LEAs should follow the most restrictive recordkeeping thresholds.

INFORMATION AND ASSISTANCE

For questions regarding this bulletin, please contact SchoolMeals@k12.wa.us or call 360-725-6200. The OSPI Telecommunication Relay Service number is 711 or 1-800-833-6384.

This bulletin is also available on the [Bulletins](#) page of the OSPI website.

Jenny Plaja
Chief Impact Officer

Leanne Eko
Chief Nutrition Officer
Child Nutrition Services

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Attachment: SY 2025–26 National School Lunch Program & School Breakfast Program
Application Checklist

Assurance of Civil Rights Compliance

In accordance with federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, this institution is prohibited from discriminating on the basis of race, color, national origin, sex (including gender identity and sexual orientation), disability, age, or reprisal or retaliation for prior civil rights activity.

Program information may be made available in languages other than English. Persons with disabilities who require alternative means of communication to obtain program information (e.g., Braille, large print, audiotape, American Sign Language), should contact the responsible state or local agency that administers the program or USDA's TARGET Center at 202-720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at 800-877-8339.

To file a program discrimination complaint, a Complainant should complete [Form AD-3027, USDA Program Discrimination Complaint Form](#), from any USDA office, by calling 866-632-9992 or by writing a letter addressed to USDA. The letter must contain the complainant's name, address, telephone number, and a written description of the alleged discriminatory action in sufficient detail to inform the Assistant Secretary for Civil Rights (ASCR) about the nature and date of an alleged civil rights violation. The completed AD-3027 form or letter must be submitted to USDA by:

1. **Mail:**
U.S. Department of Agriculture
Office of the Assistant Secretary for Civil Rights
1400 Independence Avenue, SW
Washington, D.C. 20250-9410; or
2. **Fax:** 833-256-1665 or 202-690-7442; or
3. **Email:** program.intake@usda.gov

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