

Understanding 'Seconds' in School Meals

What counts as a reimbursable meal?

School meals must meet strict federal requirements, both in components and nutrition, according to the USDA's **meal pattern and dietary specifications** (7 CFR 210.10 for lunch and 7 CFR 220.8 for breakfast).

Only reimbursable meals may be claimed for reimbursement from the federal and state governments. A reimbursable meal must meet two criteria: the menu has been planned to meet the required meal pattern, and the student takes the required components in planned portions.

Each reimbursable **lunch menu** must include the five meal components: Meat/Meat Alternate, Grain, Fruit, Vegetable, and Milk. Each reimbursable **breakfast menu** must include three meal components: Grains (and/or Meat/Meat Alternate), Fruit or Vegetable, and Milk. Each component must meet specific portion size requirements for three different grade groups.

Besides portion sizes, the menued food items have prescribed calorie ranges, and sodium and saturated fat limits to meet for the grade groups. Coming in SY28 will be an additional dietary specification limiting added sugars and reducing sodium levels at each meal. Current dietary specifications are listed below.

Grade Group	Dietary Specification		
Lunch	Calories	Sodium	Sat. Fat
K-5	550-650	≤ 1,110 mg	≤10% of calories
6-8	600-700	≤ 1,225 mg	≤10%
9-12	750-850	≤ 1,280 mg	≤10%
Breakfast			
K-5	350-500	≤ 540 mg	≤10%
6-8	400-550	≤ 600 mg	≤10%
9-12	450-600	≤ 640 mg	≤10%
<i>Dietary specifications are per meal but averaged over the week. This allows menu flexibility, with some days being overly calorie or sodium-laden and then balanced with lighter options elsewhere in the week.</i>			

Menus that include desserts and treat days will be particularly challenging to fit in seconds, as calories, sodium content, and saturated fat from those items also must be counted in the averages.

So, what about seconds?

■ **Extra portions must still fit into the meal pattern.** Offering second entrees or second milks as part of the first meal daily pushes meals over calorie, sodium, and saturated fat limits. These items make the menu no longer reimbursable. However, they can be sold as **à la carte** items (7 CFR 210.11) and will not contribute toward the components or dietary specifications for reimbursable meals.

■ **Salad bars** with only fruits and vegetables available are generally okay to offer without limits, as the impact on calories, sodium, and saturated fat is minimal. But if the bar includes cheese, meats, eggs, or mayonnaise-based salads, the calories and sodium add up quickly. In those cases, a separate charge for a second trip through the salad bar is required.

■ **Second entrees**, like a second slice of pizza or a second milk can, occasionally fit in the weekly menu average, but not every day. To keep things simple and consistent, charge for second entrees and milk all the time. The price of second entrees and milk must cover the cost of serving the item, including the cost of bringing it into the kitchen.

Second meals or food items may not be claimed for reimbursement. However, the cost of producing these items must be covered either by the student or a non-federal source reimbursing the school foodservice account.

How to determine the price of a second meal, entrée and milk.

- Second meal price at
 - A pricing school: Pricing for a second meal must meet the same requirements as for an adult meal. The formula is: The student meal price + the paid reimbursement rate + the value of commodities used per meal. This means a second breakfast must be priced at least \$.40 higher and lunch must be \$.98 higher than the first student meal price.
 - a non-pricing school (CEP, Provision 2): Pricing for a second meal must meet the same requirements as for an adult meal. The formula is: The free reimbursement rate + the value of commodities used per meal. This means a second breakfast must be priced at least \$.40 higher and lunch must be \$.98 higher than the first student meal price.
- Best practice for pricing second entrees is to average the individual price of each entrée in the cycle menu and add 30% to the average cost to cover labor, supplies, condiments and other costs. This formula is from the Institute of Child Nutrition's Financial Management for Directors course: <https://theicn.docebosaas.com/learn/courses/58/financial-management-a-course-for-school-nutrition-directors>
- Best practice for pricing second milk is to average the cost of a carton of each variety of milk and then round up to the nearest nickel. Labor, supplies and other costs are usually minimal in serving milk.

Best Practices to Overcome the Need for Seconds

- Encourage students to take the complete, first meal, to receive the most food possible.
- Ensure that water is available at no cost for students to enjoy with their meal.
- Provide signage that includes what is included in the reimbursable meal and pricing for seconds if offered.
- Allow enough time for students to eat their entire meal.

- Ask cafeteria monitors to encourage students to finish the entire meal or at least try foods that remain untouched on their plate.
- Schedule recess or an activity time before lunch so students come to the cafeteria hungry and are not hurrying to eat to enjoy their play time.

Why charging for seconds is best practice:

- Ensure compliance with *federal dietary specifications*
- Protects the *financial health* of the foodservice program
- Provides *consistency and clarity* for students and staff
- Supports *nutrition education*—healthy habits include knowing when to stop eating

Only the first reimbursable meal can and must be “all-inclusive.” Anything beyond that must be priced and tracked to meet USDA guidelines and maintain program solvency.