



National School Lunch Program and School Breakfast Program Meal Patterns for Grades K-12

Module 6 Worksheet: Reviewing Creditable Ingredients in a Product Formulation Statement

The product formulation statement (PFS) for a commercial processed product must provide specific information about the creditable ingredients. Each creditable ingredient listed on the PFS must match or have a similar description to:

- the ingredient listed on the product's label; and
- an entry in the U. S. Department of Agriculture's (USDA) *Food Buying Guide for Child Nutrition Programs* (FBG).


If the creditable ingredients are not an acceptable match, the school food authority (SFA) cannot accept the PFS as crediting documentation for the National School Lunch Program (NSLP) and School Breakfast Program (SBP) meal patterns. The SFA must request a revised PFS (and supporting documentation if needed) from the manufacturer. For guidance on the PFS forms and how to review a PFS, refer to the Connecticut State Department of Education's (CSDE) resource, *Using Product Formulation Statements in the School Nutrition Programs*.

Instructions: Review the FBG entries and enter the applicable FBG entry for the creditable ingredient in column C. Compare column A with columns B and C to determine if the product meets the requirements below.

1. Does the creditable ingredient on the PFS (column A) match the ingredient listed on the product's label (column B)?
2. Does the creditable ingredient on the PFS (column A) match a description in the FBG (column C)?



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| Product 1: Meatballs  | | |
|---|------------------------------------|------------------|
| Column A | Column B | Column C |
| Creditable ingredient on PFS | Ingredient on product label | FBG entry |
| Ground beef (no more than 30% fat) | Beef | |
| Review of creditable ingredient | | |
| 1. Does the creditable ingredient on the PFS (column A) match the ingredient listed on the product's label (column B)? <input type="checkbox"/> Yes <input type="checkbox"/> No | | |
| 2. Does the creditable ingredient on the PFS (column A) match a description in the FBG (column C)? <input type="checkbox"/> Yes <input type="checkbox"/> No | | |
| Is this PFS acceptable crediting documentation? <input type="checkbox"/> Yes <input type="checkbox"/> No | | |

Creditable ingredient on PFS (column A)

I. Meats

Fill out the chart below to determine the creditable amount of Meats.

| DESCRIPTION OF CREDITABLE MEAT INGREDIENT PER FOOD BUYING GUIDE (FBG) | OUNCES PER RAW PORTION OF CREDITABLE MEAT INGREDIENT A | MULTIPLY | FBG YIELD ¹ B | CREDITABLE AMOUNT A x B |
|---|--|----------|--------------------------|-------------------------|
| Ground beef, no more than 30% fat | 3 ounces | x | 0.70 | 2.1 ounces |
| | | x | | |
| | | x | | |
| C. Total Creditable Meats Amount⁵ | | | | 2.1 ounces |

¹ FBG yield = Additional Information column.

Ingredients statement (column B)

Ingredients: **beef**, water, breadcrumbs (wheat flour, salt, yeast seasoning (parmesan cheese [part skim cow's milk, cheese cultures, salt, enzymes]).

FBG entries for ground beef (column C)

Section 1 - Meats/Meat Alternates

| 1. Food As Purchased, AP | 2. Purchase Unit | 3. Servings per Purchase Unit, EP | 4. Serving Size per Meal Contribution | 5. Purchase Units for 100 Servings | 6. Additional Information |
|---|------------------|-----------------------------------|---------------------------------------|------------------------------------|--|
| BEEF, GROUND, fresh or frozen | | | | | |
| Beef, Ground, fresh or frozen <i>Market Style⁸, no more than 30% fat, (Like IMPS #136)</i> | Pound | 11.20 | 1 oz cooked lean meat | 9.00 | 1 lb AP = 0.70 lb cooked, drained, lean meat |
| | Pound | 7.46 | 1-1/2 oz cooked lean meat | 13.50 | 1 lb AP = 0.70 lb cooked, drained, lean meat |
| Beef, Ground, fresh or frozen¹⁰ <i>no more than 26% fat, (Like IMPS #136)</i> | Pound | 11.50 | 1 oz cooked lean meat | 8.70 | 1 lb AP = 0.72 lb cooked, drained, lean meat |
| | Pound | 7.68 | 1-1/2 oz cooked lean meat | 13.10 | 1 lb AP = 0.72 lb cooked, drained, lean meat |
| Beef, Ground, fresh or frozen¹⁰ <i>no more than 24% fat, (Like IMPS #136)</i> | Pound | 11.60 | 1 oz cooked lean meat | 8.70 | 1 lb AP = 0.73 lb cooked, drained, lean meat |
| | Pound | 7.78 | 1-1/2 oz cooked lean meat | 12.90 | 1 lb AP = 0.73 lb cooked, drained, lean meat |
| Beef, Ground, fresh or frozen¹⁰ <i>no more than 20% fat, Includes USDA Foods, (Like IMPS #136)</i> | Pound | 11.80 | 1 oz cooked lean meat | 8.50 | 1 lb AP = 0.74 lb cooked, drained, lean meat |
| | Pound | 7.89 | 1-1/2 oz cooked lean meat | 12.70 | 1 lb AP = 0.74 lb cooked, drained, lean meat |
| Beef, Ground, fresh or frozen¹⁰ <i>no more than 15% fat, (Like IMPS #136)</i> | Pound | 12.00 | 1 oz cooked lean meat | 8.40 | 1 lb AP = 0.75 lb cooked, drained, lean meat |
| | Pound | 8.00 | 1-1/2 oz cooked lean meat | 12.50 | 1 lb AP = 0.75 lb cooked, drained, lean meat |
| Beef, Ground, fresh or frozen¹⁰ <i>no more than 10% fat, (Like IMPS #136)</i> | Pound | 12.10 | 1 oz cooked lean meat | 8.30 | 1 lb AP = 0.76 lb cooked, drained, lean meat |
| | Pound | 8.10 | 1-1/2 oz cooked lean meat | 12.40 | 1 lb AP = 0.76 lb cooked, drained, lean meat |

IMPS = [Institutional Meat Purchase Specifications](#), a set of standard meat specifications maintained by the USDA Agricultural Marketing Service (AMS).

Module 6 Worksheet: Reviewing the Creditable Ingredients in a Product Formulation Statement



| Product 2: Vegetarian Chili | | |
|---|-----------------------------|-----------|
| Column A | Column B | Column C |
| Creditable ingredient on PFS | Ingredient on product label | FBG entry |
| Kidney beans | Kidney beans | |
| Review of creditable ingredient | | |
| 3. Does the creditable ingredient on the PFS (column A) match the ingredient listed on the product's label (column B)? <input type="checkbox"/> Yes <input type="checkbox"/> No | | |
| 4. Does the creditable ingredient on the PFS (column A) match a description in the FBG (column C)? <input type="checkbox"/> Yes <input type="checkbox"/> No | | |
| Is this PFS acceptable crediting documentation? <input type="checkbox"/> Yes <input type="checkbox"/> No | | |

Ingredients statement (column B)

Ingredients: water, kidney beans, onions, diced tomatoes, whey protein isolate, soy flour, tomato paste, canola oil, chili powder, salt, garlic, basil, sugar.

FBG entries for kidney beans (column C)

Section 1 - Meats/Meat Alternates

| 1. Food As Purchased, AP | 2. Purchase Unit | 3. Servings per Purchase Unit, EP | 4. Serving Size per Meal Contribution | 5. Purchase Units for 100 Servings | 6. Additional Information |
|---|-------------------------|-----------------------------------|---------------------------------------|--|--|
| BEANS, KIDNEY | | | | | |
| Beans, Kidney, dry Whole | Pound | 16.50 | 3/8 cup cooked beans | 6.10 | 1 lb dry = about 2-1/2 cups dry beans |
| | Pound | 24.80 | 1/4 cup cooked beans | 4.10 | 1 lb dry = about 2-1/2 cups dry beans |
| Beans, Kidney, dry, canned Whole, Includes USDA Foods | No. 10 Can (108 oz) | 38.90 | 1/4 cup heated, drained beans | 2.60 | 1 No. 10 can = about 65.0 oz (9-5/8 cups) heated, drained beans |
| | No. 10 Can (108 oz) | 25.90 | 3/8 cup heated, drained beans | 3.90 | 1 No. 10 can = about 65.0 oz (9-5/8 cups) heated, drained beans |
| | No. 10 Can (108 oz) | 44.00 | 1/4 cup drained, unheated beans | 2.30 | 1 No. 10 can = about 72 oz (11 cups) drained, unheated beans |
| | No. 10 Can (108 oz) | 28.90 | 3/8 cup drained beans | 3.50 | 1 No. 10 can = about 71.0 oz (10-3/4 cups) drained, unheated beans |
| | No. 2-1/2 Can (30 oz) | 11.60 | 1/4 cup heated, drained beans | 8.70 | |
| | No. 2-1/2 Can (30 oz) | 7.73 | 3/8 cup heated, drained beans | 13.00 | |
| | No. 2-1/2 Can (30 oz) | 12.60 | 1/4 cup drained beans | 8.00 | |
| | No. 2-1/2 Can (30 oz) | 8.40 | 3/8 cup drained beans | 12.00 | |
| | No. 300 Can (15-1/2 oz) | 5.61 | 1/4 cup heated, drained beans | 17.90 | 1 No. 300 can = about 9.5 oz (1-3/8 cups) heated, drained beans |
| | No. 300 Can (15-1/2 oz) | 3.74 | 3/8 cup heated, drained beans | 26.80 | 1 No. 300 can = about 9.5 oz (1-3/8 cups) heated, drained beans |
| No. 300 Can (15-1/2 oz) | 5.88 | 1/4 cup drained beans | 17.10 | 1 No. 300 can = about 10.0 oz (1-3/8 cups) drained, unheated beans | |
| Beans, Kidney, dry, canned Whole, Includes USDA Foods | Pound | 9.77 | 1/4 cup unheated, drained beans | 10.30 | |
| Beans, Kidney, Dark Red, frozen Whole, IQF | Pound | 11.00 | 1/4 cup heated, drained beans | 9.10 | 1 lb AP = 2-3/4 cups heated, drained beans |
| | Pound | 7.33 | 3/8 cup heated, drained beans | 13.70 | 1 lb AP = 2-3/4 cups heated, drained beans |
| Beans, Kidney, White, frozen Whole, IQF | Pound | 10.00 | 1/4 cup heated, drained beans | 10.00 | 1 lb AP = 2-1/2 cups heated, drained beans |
| | Pound | 6.65 | 3/8 cup heated, drained beans | 15.10 | 1 lb AP = 2-1/2 cups heated, drained beans |

Creditable ingredient on PFS (column A)

II. Meat Alternates

Fill out the chart below to determine the creditable amount of Meat Alternates.

| DESCRIPTION OF CREDITABLE MEAT ALTERNATE INGREDIENT PER FOOD BUYING GUIDE (FBG) | OUNCES PER RAW PORTION OF CREDITABLE MEAT ALTERNATE INGREDIENT D | MULTIPLY | FBG YIELD ² | DIVIDE | PURCHASE UNIT IN OUNCES | CREDITABLE AMOUNT ² (% cup servings) D x E ÷ F |
|---|--|----------|------------------------|--------|-------------------------|---|
| Kidney beans | 1.635 oz (1/4 cup) | x | 9.77 | ÷ | 16 | 1 |
| | | x | | ÷ | | |
| | | x | | ÷ | | |
| G. Total Creditable Meat Alternates Amount⁵ | | | | | | 1 |

² FBG yield = Servings per Purchase Unit column.

Module 6 Worksheet: Reviewing the Creditable Ingredients in a Product Formulation Statement

| Product 3: Breaded Chicken Nuggets | | |
|---|------------------------------------|------------------|
| Column A | Column B | Column C |
| Creditable ingredient on PFS | Ingredient on product label | FBG entry |
| Boneless chicken without skin | Chicken meat | |
| Review of creditable ingredient | | |
| 5. Does the creditable ingredient on the PFS (column A) match the ingredient listed on the product's label (column B)? <input type="checkbox"/> Yes <input type="checkbox"/> No | | |
| 6. Does the creditable ingredient on the PFS (column A) match a description in the FBG (column C)? <input type="checkbox"/> Yes <input type="checkbox"/> No | | |
| Is this PFS acceptable crediting documentation? <input type="checkbox"/> Yes <input type="checkbox"/> No | | |

Ingredients statement (column B)

Ingredients: **chicken meat**, salt, onion powder, garlic powder, whole wheat flour, enriched wheat flour (wheat flour, niacin, reduced iron, thiamine mononitrate, riboflavin, folic acid), water, salt, yellow corn flour, onion powder, natural extractives of paprika.

FBG entries for boneless chicken (column C)

Section 1 - Meats/Meat Alternates

| 1. Food As Purchased, AP | 2. Purchase Unit | 3. Servings per Purchase Unit, EP | 4. Serving Size per Meal Contribution | 5. Purchase Units for 100 Servings | 6. Additional Information |
|--|------------------|-----------------------------------|---------------------------------------|------------------------------------|---|
| CHICKEN, BONELESS, fresh or frozen | | | | | |
| Chicken, Boneless, fresh or frozen <i>With skin in natural proportions</i> | Pound | 11.20 | 1 oz cooked poultry with skin | 9.00 | 1 lb AP = 0.70 lb cooked chicken meat with skin |
| | Pound | 7.46 | 1-1/2 oz cooked poultry with skin | 13.50 | 1 lb AP = 0.70 lb cooked chicken meat with skin |
| Chicken, Boneless, fresh or frozen, Tenderloins <i>(boneless chicken breast pieces without skin)</i> | Pound | 11.60 | 1 oz cooked poultry | 8.70 | 1 lb AP = 0.73 lb cooked chicken meat |
| | Pound | 7.78 | 1-1/2 oz cooked poultry | 12.90 | 1 lb AP = 0.73 lb cooked chicken meat |

Creditable ingredient on PFS (column A)

I. Meats

Fill out the chart below to determine the creditable amount of Meats.

| DESCRIPTION OF CREDITABLE MEAT INGREDIENT PER FOOD BUYING GUIDE (FBG) | OUNCES PER RAW PORTION OF CREDITABLE MEAT INGREDIENT A | MULTIPLY | FBG YIELD ¹ B | CREDITABLE AMOUNT A x B |
|---|---|----------|-----------------------------|----------------------------|
| Boneless chicken without skin | 2.88 ounces | x | 0.73 | 2.1 ounces |
| | | x | | |
| | | x | | |
| C. Total Creditable Meats Amount⁵ | | | | 2.1 ounces |

¹ FBG yield = Additional Information column.

Answer Key for Module 6 Worksheet: Reviewing the Creditable Ingredients in a Product Formulation Statement

The CSDE's *What's in a Meal* training program is a series of recorded modules that provide comprehensive guidance on complying with the meal patterns for grades K-12 in the National School Lunch Program (NSLP), School Breakfast Program (SBP), and Seamless Summer Option (SSO) of the NSLP. To access the training modules, visit the CSDE's [Meal Pattern Training for School Nutrition Programs](#) webpage.

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